

State of Arkansas
Department of Finance and Administration
Income Tax Administration



www.arkansas.gov/efile

Tax Year - 2005

Record Layouts for Software Developers
Individual Income Tax Returns
(Filing Season Beginning 01-01-2006)

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REVISIONS

November 16, 2005

AR1346

- AR8453 Form Instructions added.
- AR8453-OL Form added.
- AR1000V & Instructions will be added.

Generic Record Change:

- Field 0305o and 0305p are now reserved.
- Fields 0027, 0028, 0062, 0068, 0074, 0120, 0125, and 0126 have been added.
- Field 0052a, the “required entry” has been removed.
- Fields 580 and 585, the line number reference has been added. If W-2G forms are keyed for Federal return, then use appropriate code for Field 585.
- Field 655, the description has changed to a Y.
- Field 890, the line numbers have been updated.

Unformatted Record Changes:

- Header, the Form – Schedule Number, Occurrences changed to 0000025.
- ARNR Field 0085 is now reserved.
- ARNR Fields 0250 and 0255 have been added.
- AR4 Part I, II and III, the entry numbers have been corrected.
- AR1000ADJ, Fields 275, 280 & 285, the Identification changed.
- AR1000OD, the Occurrence Number changed.
- AR1000OD, Fields 100 and 105 changed from Donee to Donor.
- AR1000OD, Field 135, the Line Number and Identification changed.

Reject Codes

- 0005 – The referenced federal line number changed to line 21.

Forms:

- ARNR replaced field 0085 with fields 0250 & 0255.

December 9, 2005

Reject Codes

- 0062 – The referenced line number changed to line 21.

REVISIONS

February 9, 2006

Reject Codes

- 0022 – Filing Status for Reject Code changed.

INTRODUCTION

We will accept electronic test data from November 8, 2005 through April 15, 2006.
We will accept electronic returns from January 13, 2006 through October 15, 2006.

All IRS rules, regulations and requirements governing tax preparer's, transmitters, and electronic return originators (ERO's) put forth by the IRS are in effect for the State of Arkansas. Please note that IRS Publication 1345, Fed-State Electronic Filing identifies the IRS procedures and requirements for Fed-State filing.

Arkansas will accept variable formats only for Tax Year 2005. Fixed length formats are no longer accepted.

We are looking forward to working with you in the coming months as you develop and test your software for the Fed-State Electronic Filing Program. Please note that Section 2 is a list of our Contact Personnel for Electronic Filing.

If you have any questions about Arkansas E-File, please visit our website at:

www.arkansas.gov/efile

CONTACT PERSONNEL

These contacts are for ERO's only. DO NOT give these phone numbers to Taxpayers.

Technical Assistance

Dan Brown, E-File Manager

(501) 682-7070

Fax: (501) 682-7393

E-Mail Address: Dan.Brown@rev.state.ar.us

Caroline Glover, E-File Supervisor

(501) 682-7925

Fax: (501) 682-7393

E-Mail Address: Caroline.Glover@rev.state.ar.us

Return Assistance

Susan Willis, E-File Service Representative

(501) 682-7361

Fax: (501) 682-7393

E-Mail Address: Susan.Willis@rev.state.ar.us

Joann Hill, E-File Service Representative

(501) 682-7112

Fax: (501) 682-7393

E-Mail Address: Joanne.Hill@rev.state.ar.us

Katrina Martin, E-File Service Representative

(501) 682-7075

Fax: (501) 682-7393

E-Mail Address: Katrina.Martin@rev.state.ar.us

Refund Assistance

Barbara Rowell, Support Representative

(501) 682-7925

Fax: (501) 682-7393

E-Mail Address: Barbara.Rowell@rev.state.ar.us

CHANGES FOR TAX YEAR 2005 GENERIC RECORDS

Below are the changes to the 2005 Arkansas Electronic Filing Record Layouts.

Notice

The AR1000NR has been separated from the Generic Record and added to the Unformatted Records.

FORM	Page	Field Number	Changes
AR1000	1		Byte count has changed.
AR1000	1	0020e	Year Digit changed to 6
AR1000	2	0027 & 0028	Fields has been added.
AR1000	3	0052a	Required Entry removed.
AR1000	4	0055	Required Entry for Filing Status 2, 4, or 5.
AR1000	4	0062	Field has been added.
AR1000	4	0065a	Required Entry for Filing Status 2 or 4.
AR1000	4	0068	Field has been added.
AR1000	4	0070a	Required Entry.
AR1000	4	0070c	Required Entry for Filing Status 2 or 4.
AR1000	4	0074	Field has been added.
AR1000	4	0120 to 0126	Fields have been added.
AR1000	5	0305b	Value is 2005
AR1000	5	0305c & 0305d	Very Important Note.
AR1000	6	0305o & 0305p	Reserved.
AR1000	7	0305s	Reserved.
AR1000	7	0320a & 0320b	Reserved.

CHANGES FOR TAX YEAR 2005 GENERIC RECORDS

Below are the changes to the 2005 Arkansas Electronic Filing Record Layouts.

FORM	Page	Field Number	Changes
AR1000	7	0320d	Reserved.
AR1000	7	0320e	Required Entry for Filing Status 5.
AR1000	7	0320f	Required Entry for Filing Status 6.
AR1000	7	320g	Reserved.
AR1000	7	0325	Reserved
AR1000	7	0330	Reserved
AR1000	8	0380, 0385, 0390 & 0395	Changed to Officer's Military Compensation Pay for \$6,000 exemption.
AR1000	8 & 9	0400 to 0555	Line Numbers changed.
AR1000	9	0560, 0565, 0570 & 0575	Changed to Enlisted Military Compensation Pay for \$9,000 exemption.
AR1000	9	0580	Required \$6,000 Pension Exemption Indicator has been added. Line reference has been added.
AR1000	10	0585	Required Gambling Income Indicator has been added. . Line reference has been added.
AR1000	10	0590 to 0650	Reserved.
AR1000	10	0655	Description changed.

CHANGES FOR TAX YEAR 2005 GENERIC RECORDS

Below are the changes to the 2005 Arkansas Electronic Filing Record Layouts.

FORM	Page	Field Number	Changes
AR1000	10	0665 & 0670	Changed to reflect the total from the Adjustment Schedule (AR1000ADJ).
AR1000	10	0655 to 0690	Line Numbers changed.
AR1000	10	0695 & 0700	Reserved.
AR1000	10 to 12	0705 to 0880	Line Numbers changed.
AR1000	11	0735	Tax line numbers changed.
AR1000	12	0825	Year changed.
AR1000	12	0890	The description changed.

CHANGES FOR TAX YEAR 2005 UNFORMATTED RECORDS

Below are the changes to the 2005 Arkansas Electronic Filing Record Layouts.

FORM	Page	Field Number	Changes
Header	13	0005	Form Occurrences changed.
Header	13	0020e	Tax Year changed
AR3	14	0085	AR1000 line numbers changed.
AR3	15	0205 & 0235	AR1000 line numbers changed.
AR4	17 to 22	0100 to 1090	Field and Entry numbers changed.
AR2210	27	0100	Tax Year changed
AR2210	27	0110	Tax Year changed
AR2210	28	0120	Tax Year changed
ARNR	32	0085	Reserved
ARNR	32	0095 & 0100	Changed to Officer Military Compensation Pay.
ARNR	32 & 33	0105 to 0170	Line Numbers changed.
ARNR	33	0175 & 0180	Changed to Enlisted Military Compensation Pay.
ARNR	33	0185 to 0210	Reserved.
ARNR	33	0215 to 0245	Line numbers changed.
ARNR	34	0250 & 0255	New Fields.
AR1CO	36	0330 to 0400	New Fields.
AR1CO	36	0325	Changed.
ARADJ	40	0100 to 0315	New Schedule.
AROD	43	0100 to 0150	New Schedule.

ACKNOWLEDGMENT SYSTEM

Arkansas will partner with the Internal Revenue Service for State acknowledgments for Tax Year 2005. Additional information can be found at the IRS website:

www.irs.gov

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AR8453

**Arkansas Individual Income Tax Declaration
for Electronic Filing**

2005

For the tax year January 1 - December 31, 2005

USE STATE LABEL OR PRINT	First Name and Initial	Last Name(s)	Your Social Security # ●
	Present Address		Spouse's Social Security #
	City, Town or Post Office Box, State and Zip Code		Telephone Number

PART 1 TAX RETURN INFORMATION (Whole Dollars Only)

1. Total Income (Form AR1000 or AR1000NR, Line 23)	1		00
2. Net Tax (Form AR1000 or AR1000NR, Line 44)	2		00
3. State Income Tax Withheld (Form AR1000 or AR1000NR, Line 45)	3		00
4. Refund (Form AR1000 or AR1000NR, Line 50)	4		00
5. Tax Due (Form AR1000 or AR1000NR, Line 54)	5		00

PART 2 DECLARATION OF TAXPAYER

- 6a. ☐ I consent that my refund be directly deposited as designated in the electronic portion of my 2005 Arkansas income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
- b. ☐ I do not want direct deposit of my refund or I am not receiving a refund.

If I have filed a balance due return, I understand that if the state of Arkansas does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties. If I have filed a joint Federal and state return and my federal return is rejected, I understand my state return will be rejected also.

Under the penalties of perjury, I declare that the information I have given my ERO and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 2005 Arkansas income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. I consent to my ERO sending my return, this declaration, and accompanying schedules and statements to the State of Arkansas. I also consent to the State of Arkansas sending my ERO and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not my return is accepted, and if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the State of Arkansas to disclose to my ERO and/or transmitter the reason(s) for the delay, or when the refund was sent.

Sign

Here Your Signature _____ Date _____ Spouse's Signature _____ Date _____

PART 3 DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER

I declare that I have reviewed the above taxpayer's return and that the entries on Form AR8453 are complete and correct to the best of my knowledge. If I am only a collector, I understand that I am not responsible for reviewing the taxpayer's return; I declare that Form AR8453 accurately reflects the data on the return. I have obtained the taxpayer's signature on Form AR8453 before submitting this return to the State of Arkansas, and have provided the taxpayer with a copy of all forms and information to be filed with the State of Arkansas. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. This declaration of Paid Preparer is based on all information of which the preparer has knowledge.

**ERO'S
Use
Only**

ERO'S Signature _____ Date _____

Check if paid preparer ☐ Check if self-employed ☐

Your SSN or PTIN _____

Firm's name and address _____ FEIN _____

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. This declaration is based on all information of which I have any knowledge.

**Paid
Preparer's
Use
Only**

Preparer's Signature _____ Date _____

Check if self-employed ☐

Preparer's SSN or PTIN _____

Firm's name and address _____ FEIN _____

AR8453 INSTRUCTIONS

DIRECT DEPOSIT

Direct Deposit is for electronically filed returns ONLY. The same account information used for the federal direct deposit must be used for the state.

ACCEPTED E-FILED RETURNS

Taxpayers **MUST** sign the completed AR8453. PIN's are **NOT** accepted in place of signatures. All State copies of the W-2's and/or 1099R's **MUST** be attached to the AR8453. The AR8453 **MUST** be retained by the ERO for 3 years.

ATTACHMENTS TO THE AR8453

1. State copies of Form W-2 (Attach to front of the AR8453)
2. State copies of Form 1099R (Attach to front of the AR8453)
3. Developmentally Disabled Credit (AR1000RC). This form along with the AR8453 **MUST** be faxed to: (501) 682-7393.
4. Disabled Child Adjustment (AR1000DC)
5. Other State Tax Credit (Tax returns from other states). The other state returns along with the AR8453 **MUST** be faxed to: (501) 682-7393.
6. Organ Donor Deduction (AR1000OD)

THE AR8453 MUST BE SIGNED!

SPECIAL MAILING INSTRUCTIONS

If the AR8453 along with the required forms cannot be faxed to the E-File Section, they may be mailed to:

Arkansas Electronic Group
P. O. Box 8094
Little Rock, AR 72203-8094

BALANCE DUE RETURNS

The AR1000V Payment Voucher is for Electronically Filed returns ONLY.

The AR1000V Payment Voucher **CANNOT** be used with paper returns.

The AR1000V Payment Voucher must be completed, the check or money order attached and mailed on or before April 15th to:

Electronic Return Group
P. O. Box 8149
Little Rock, AR 72203-8149

REJECTED E-FILED RETURNS

If an e-filed return has been rejected, the ERO must make the necessary corrections and either resubmits the return by "State Only" or mail the paper return to one of the addresses below:

Refunds: State of Arkansas
P. O. Box 1000
Little Rock, AR 72203-1000

Balance Due Returns: State of Arkansas
P. O. Box 2144
Little Rock, AR 72203-2144

No Tax Due Returns: State of Arkansas
P. O. Box 8026
Little Rock, AR 72203-8026

PREPARER ASSISTANCE ONLY

DO NOT GIVE TO TAXPAYERS

(501) 682-7925

OR

(501) 682-7361

OR

(501) 682-7112

OR

(501) 682-7075

TAXPAYER ASSISTANCE

(501) 682-1100

OR

(800) 882-9275

OR

www.arkansas.gov

TAXPAYER ASSISTANCE:

Automated Refund & Tele-Tax Information:

(501) 682-0200

Statewide: 1-800-438-1992

Individual Income Tax Hotline:

(501) 682-1100

Statewide: 1-800-882-9275

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Office Use Only - Do Not Write or Staple in This Space

AR8453-OL

2005

**Arkansas Individual Income Tax Declaration
for On-Line Electronic Filing**

For the tax year January 1 - December 31, 2005

USE STATE LABEL OR PRINT	First Name and Initial	Last Name(s)	Your Social Security #
	Present Address		Spouse's Social Security #
	City, Town or Post Office Box, State and Zip Code		Telephone Number

PART 1 TAX RETURN INFORMATION (Whole Dollars Only)

Attach W-2(s) Here

1. Total Income (Form AR1000 or AR1000NR, Line 23)	1	00
2. Net Tax (Form AR1000 or AR1000NR, Line 44)	2	00
3. State Income Tax Withheld (Form AR1000 or AR1000NR, Line 45)	3	00
4. Refund (Form AR1000 or AR1000NR, Line 50)	4	00
5. Tax Due (Form AR1000 or AR1000NR, Line 54)	5	00

PART 2 DECLARATION OF TAXPAYER

- 6a. ☐ I consent that my refund be directly deposited as designated in the electronic portion of my 2005 Arkansas income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
- b. ☐ I do not want direct deposit of my refund or I am not receiving a refund.

If I have filed a balance due return, I understand that if the state of Arkansas does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties. If I have filed a joint Federal and state return and my federal return is rejected, I understand my state return will be rejected also.

Under the penalties of perjury, I declare that the information I have provided and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 2005 Arkansas income tax return. To the best of my knowledge and belief, my return is true, correct, and complete.

Sign Here	_____	_____	_____	_____
	Your Signature	Date	Spouse's Signature	Date

Please mail AR8453-OL to: Electronic Return Group
P. O. Box 8067

8453-OL INSTRUCTIONS

DIRECT DEPOSIT

Direct Deposit is for electronically filed returns ONLY. The same account information used for the federal direct deposit must be used for the state.

ACCEPTED ON-LINE RETURNS

Taxpayers **MUST** sign the completed AR8453-OL. PIN's are **NOT** accepted in place of signatures. All State copies of the W-2's and/ or 1099R's **MUST** be attached to the AR8453-OL. The AR8453-OL **MUST** be mailed within 24 hours of receiving the state acknowledgement to the address below:

Electronic Return Group
P. O. Box 8067
Little Rock, AR 72203-8067

ATTACHMENTS TO THE AR8453-OL

1. State copies of Form W-2 (Attach to front of AR8453-OL)
2. State copies of Form 1099R (Attach to front of AR8453-OL)
3. Developmentally Disabled Credit (AR1000RC). Before attaching this form, fax this form and the AR8453-OL to: (501) 682-7393. Also, see special mailing instructions.
4. Disabled Child Adjustment (AR1000DC)
5. Other State Tax Credit (Tax returns from other states). Taxpayers claiming this credit, see special mailing instructions.
6. Organ Donor Deduction (AR1000OD)

THE AR8453-OL MUST BE SIGNED!

SPECIAL MAILING INSTRUCTIONS

If the Developmentally Disabled Credit or Other State Tax Credit is being claimed, the taxpayer must mail the **SIGNED** AR8453-OL along with W-2's/1099R's and the required form to:

Arkansas Electronic Group
P. O. Box 8094
Little Rock, AR 72203-8094

Balance Due

The AR1000V Payment Voucher is for Electronically Filed returns ONLY. The AR1000V Payment Voucher **CANNOT** be used for paper returns.

The AR1000V Payment Voucher must be completed, the check or money order attached and mailed on or before April 15th to:

Electronic Return Group
P. O. Box 8149
Little Rock, AR 72203-8149

REJECTED ON-LINE RETURNS

If an on-lined return has been rejected the taxpayer **MUST** submit a paper return (AR1000 or AR1000NR) along with W-2's/1099R's and all required schedules. If the AR1000NR is being mailed, the federal return must be attached along with W-2's /1099R's and any schedules. The AR8453-OL is **NOT** to be attached to the AR1000 or AR1000NR. The Amended Form (AR1000A) **CANNOT** be submitted in place of the AR1000 or AR1000NR. Paper returns should be mailed to:

Refunds: State of Arkansas
P. O. Box 1000
Little Rock, AR 72203-1000

Balance Due Returns: State of Arkansas
P. O. Box 2144
Little Rock, AR 72203-2144

No Tax Due Returns: State of Arkansas
P. O. Box 8026
Little Rock, AR 72203-8026

Taxpayer Assistance

(501) 682-1100

or

(800) 882-9275

or

www.arkansas.gov

TAXPAYER ASSISTANCE:

Automated Refund & Tele-Tax Information:

(501) 682-0200

Statewide: 1-800-438-1992

Individual Income Tax Hotline:

(501) 682-1100

Statewide: 1-800-882-9275

1. Form must be reproduced exactly.
2. Form is 8.5" by 4".
3. Use Arial or comparable, 12 pt font. No bold.
4. Field boxes must be 20% tint.
5. Bottom 5/8 inch of form must be clear except for scan line and alignment box.
6. Alignment boxes measure 0.23 inches square. The measurements for the upper left hand corner of each box is as follows:

Upper Right Box -	7.769 inches from left edge; 0.124 inches from top of form.
Lower Left Box -	0.5 inches from left edge; 3.569 inches from top of form.
7. Placement of Scanline must be exact. **The scan line should Start 4cm (1.576 inches) from the left edge of the document and the bottom of the font needs to start 1cm (0.394 inches) from the bottom edge of the document.**
8. Scanline is populated using OCR-A Hanna, 10 pt font. If not using OCR-A Hanna, the OCR-A font that is being used should be 1.02 inches tall. All empty fields must be populated with 0.
9. Scanline is populated as follows:

8.5"

AR1000V

E-FILE PAYMENT VOUCHER

This payment voucher can only be used if your return was filed electronically.

2005

Your Social Security Number

Spouse's Social Security Number (if applicable)

Due Date

04/17/2006

Name(s)

Address

City, State, Zip

Telephone

Amount Due \$

4 CM

1171000000000000000000000020050417200600000000000

1 CM

TESTING PROCEDURES

After a Software Developer has been accepted and approved by the Internal Revenue Service, they may begin testing with the State of Arkansas. Arkansas has created a Test Package (Publication AR1436) with twelve (12) Test Documents. Software Developers that are creating web-based software will need to transmit all test cases with the "on-line" field completed.

Please Note

SSN's will change for State Testing Purposes. The SSN range for Arkansas returns is:

400-00-5500 to 400-00-5599

The State of Arkansas Department of Revenue will retrieve the test documents from the IRS Memphis Service Center. Testing will follow the IRS guidelines. Our goal is to provide same day results from test transmissions.

Once the State of Arkansas approves your test, you will be sent a certification letter authorizing you as an approved software developer.

After you have been approved, each update to your software must be tested and re-approved by this office before it is released for productional use.

EXCLUSIONS FROM ARKANSAS ELECTRONIC FILING

For Tax Year 2005, the State of Arkansas will only allow the filing of current tax year refunds on forms AR1000 & AR1000NR. Specific line items entered on the form AR1000 can disqualify you from filing electronically. Below you will find a list of line items on the AR1000 and other types of forms that will not be accepted for electronic filing purposes.

1. AR1000A Arkansas Amended returns.
2. AR1000S Arkansas Short Form (Must be filed in the AR1000 format)
3. Prior Year Returns (2004 and before).
4. Contributions to Intergenerational Trust Adjustment – Line 5 – Form AR1000ADJ
5. Border City Exemption Adjustment – Line 24 – Form AR1000.
(Arkansas/Texarkana Exemption)
6. Adoption Expenses Credit – Line 40 – Form AR1000 and AR1000NR
7. Phenylketonuria Disorder Credit – Line 41 – Form AR1000 and AR1000NR
8. Business and Incentive Tax Credits – Line 42 – Form AR1000 and AR1000NR
9. Early Childhood Program – Line 48 – Form AR1000
10. Decedent's tax returns for Arkansas are still not allowed to be filed electronically.
11. Returns with Foreign Addresses cannot be filed electronically.
12. Returns with Foreign Income exclusions cannot be filed electronically.
13. On-Line Filed returns are not allowed for State Only Filing.
14. Arkansas Tax Deferred Tuition Savings Program – Line 13, Form AR1000ADJ

SOFTWARE EDITS AND CROSS-CHECKS:

We recommend detailed software edits be included in all programs to reduce the number of returns whose processing could be delayed due to an error condition.

The following edit guidelines should be included in your programs to insure that the Arkansas return is correctly processed:

1. Filing Status Requirements:

Note: This edit is very important for correct processing.

- A. If Filing Status = 1,2,3,5, or 6, use Column A **Only**.
- B. If Filing Status = 4, use Columns A and B.

2. Income and Adjustment Totals for AR1000:

- A. Lines 8 - 22 must equal Line 23.
- B. Lines 24 - 25 must equal Line 26.
- C. Line 23 minus Line 26 must equal Line 27.
- D. Line 28 minus Line 29 must equal Line 30.
- E. Lines 32 – 34 must equal Line 35.
- F. Lines 36 - 42 must equal Line 43.
- G. Line 35 minus Line 43 must equal Line 44.
(NOTE: If Less Than 0, Enter 0)
- H. Lines 45 - 48 must equal Line 49.
- I. If Line 49 > Line 44, then Line 49 minus Line 44 must equal Line 50.
If Line 49 < Line 44, then Line 44 minus Line 49 must equal Line 54.

AR1000 RECORD LAYOUT

Jim Hobson of Mountain EDI Systems has supplied the following data on record layouts. Any questions concerning record layouts can be referred to him at the following telephone number and address.

Jim Hobson
Mountain EDI Systems LLC
P. O. Box 9697
Ft. Collins, CO 80525
Telephone: 1-(970) 231-0114
E-Mail: mtnedi@comcast.net

ARKANSAS DIVISION OF REVENUE

TAX YEAR 2005

RECORD LAYOUTS

IMPORTANT REMINDERS

THE ARKANSAS RECORD LAYOUT REQUIRES THAT A COMPLETE FEDERAL RETURN AND SCHEDULES BE INCLUDED AS A TRAILER RECORD FOR EVERY RETURN TRANSMITTED

ARKANSAS WILL PARTICIPATE IN 'STATE ONLY' E-FILING FOR TAX YEAR 2005. WE WILL ACCEPT ONLY ARKANSAS RESIDENT RETURNS FOR THIS YEAR FOR 'STATE ONLY' E-FILING FROM PREPARERS.

'STATE ONLY' E-File WILL NOT BE AVAILABLE FOR INDIVIDUALS TO FILE THEIR ARKANSAS RETURN ON-LINE.

ARKANSAS WILL PROVIDE STATE ACKNOWLEDGEMENTS TO THE IRS.

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FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
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PART 1: GENERIC RECORD

HEADER SECTION

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
		Byte count	4	2752 for fixed Nnnn for variable
		Start of record sentinel	4	Value "*****"
0000		Record ID	6	AN Value "STbbbb"
0001		Form Number	6	AN Value "0001bb"
0002		Page Number	5	AN Value "PG01b"
0003		TIN	9	N Required Entry
0004		Filler	1	AN Blank
0005		Form – Schedule Number	7	N Value "0000001"
0010		State Code	2	N Value "AR"
0011		City Code	2	Reserved
0019		State Only Indicator	2	A Blank = Fed-State Or "SO" = State Only
0020		Declaration Control Number	(14)	
		a. First Two Positions	2	N Value Always "00"
		b. EFIN of Originator	6	N
		c. Batch Number	3	N (000-999)
		d. Serial Number	2	N (00-99)
		e. Year Digit	1	N Value "6"
0023		Return Sequence Number	(16)	
		a. ETIN of Transmitter	5	N Required Entry
		b. Transmitter use field	2	N
		c. Julian Date of transmission	3	N
		d. Transmission Sequence Number	2	N (01-99)
		e. Sequence Number of Return	4	N (0001-9999)

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
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STATE DIRECT DEPOSIT SECTION

0024		Direct Deposit / Direct Debit Indicator	1	AN	Value = Blank or "1" Value "1" = Direct Deposit
0025		Reserved RTN Flag	1	N	Blank
0027		Direct Debit Date	8		Blank
0028		Direct Debit Amount	12		Blank
0030		State Routing Transit	9	N	
NOTE Must match Federal Routing Transit Number found in Form 1040 Field 1272.					
0032		State – RTN – Indicator	1	N	"0" = No State RTN Present "1" = State RTN found on FOMF "2" = State RTN not found on FOMF
0035		State Deposit Account Number	17	AN	Left Justified
NOTE Must match Federal Deposit Account Number found in Form 1040 Field 1278.					
0040		State Checking Account	1	AN	"X" or blank
0048		State Savings Account	1	AN	"X" or blank

INDICATORS

0049		On-Line-State-Return	1	A	"E" = E-File "O" = On-Line File
NOTE If field 019 = "SO", then On-Line File is not available for E-File. If field 019 = Blank, then On-Line File is available for E-File.					

<i>FIELD NBR</i>	<i>FORM LINE</i>	<i>IDENTIFICATION</i>	<i>LGTH</i>	<i>DESCRIPTION</i>
<u>PARTICIPANT SECTION</u>				
0050		State Numeric Area	(27)	
	a.	Preparer SSN / PTIN	9	AN Required Entry
	b.	Preparer EIN	9	N Required Entry
	c.	Preparer ZIP	5	N Required Entry
	d.	Preparer Zip+4	4	N Required Entry
0052		State Alphanumeric Area	(93)	
	a.	Mailbox ID	5	AN
	b.	Preparer Firm Name	35	AN Required Entry
	c.	Preparer Address	30	AN Required Entry
	d.	Preparer City	20	AN Required Entry
	e.	Preparer State	2	AN Required Entry
	f.	Preparer Self-Empl. Ind.	1	AN Required Entry

FIELD FORM
NBR LINE IDENTIFICATION

LGTH DESCRIPTION

ENTITY SECTION

	0055	Spouse SSN	9	N	Required Entry for Filing Status 2, 4 and 5
	0060	Name Line 1	(35)		
		a. Primary Last Name	32	AN	Required Entry
		b. Primary Suffix	3	AN	
	0062	Date of Death Primary	8	N	Blank
	0065	Name Line 2	(35)		
		a. Secondary Last Name	32	AN	Required Entry for Filing Status 2 or 4
		b. Secondary Suffix	3	AN	
	0068	Date of Death Secondary	8	N	Blank
	0070	Name Line 3	(35)		
		a. Primary First Name	16	AN	Required Entry
		b. Primary Middle Initial	1	AN	
		c. Secondary First Name	16	AN	Required Entry for Filing Status 2 or 4
		d. Secondary Middle Initial	1	AN	
		e. Filler	1	AN	Blank
	0074	C/O Address	35		Blank
	0075	Address Line 1	35	AN	Required Entry
	0077	Foreign Street Address	35	AN	Blank
	NOTE Will be rejected if a Foreign Address or Foreign Income Exclusion is used.				
	0080	Address Line 2	35	AN	Blank
	0085	City	22	A	Required Entry
	0087	Foreign City State or Province	35	AN	Blank
	NOTE Will be rejected if a Foreign Address or Foreign Income Exclusion is used.				
	0090	City Code	5	N	Blank
	0095	State Abbreviation	2	A	Required Entry
	0098	Foreign Country	22	A	Blank
	NOTE Will be rejected if a Foreign Address or Foreign Income Exclusion is used.				
	0100	Zip Code	12	N	Required Entry
	0105	County	20	A	Blank
	0110	County Code	5	N	Blank
	0115	Telephone Number	12	N	
	0120	Primary TP Signature	5	N	Blank
	0125	Spouse Signature	5	N	Blank
	0126	ERO EFIN/PIN	11	N	Blank

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
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CONSISTENCY SECTION

0150		Federal Filing Status	1	N	Required Entry
0155		Total Federal Exemptions	2	N	Blank
0160		Wages, Salaries, Tips	12	N	Blank
0165		Taxable Interest	12	N	Blank
0170		Tax Exempt Interest	12	N	Blank
0175		Dividends	12	N	Blank
0180		State Refund	12	N	Blank
0185		Taxable Social Security Benefits	12	N	Blank
0190		Keogh Plan and SEP Deductions	12	N	Blank
0195		Adjusted Gross Income	12	N	Blank
0200		Standard / Itemized Deductions	12	N	Blank
0205		Earned Income Credit	12	N	Blank

ALPHANUMERIC SECTION

0300	Alphanumeric Field #1		(80)		
	a. Software Developer Code	10	AN		
	b. Paid Preparer Name	31	AN	1040 Seq. 1340	
	c. Preparer Phone Number	10	AN		
	d. Non-Paid Preparer	13	AN	1040 Seq. 1338	
	e. Preparer State EIN	16	AN		
0305	Alphanumeric Field #2		(80)		
	a. Arkansas Form Code	1	AN	Value = "F or N" If "F" then 305c and/or 305d = F If "N" then 305c and/or 305d = N	

NOTE

If Value = N, then schedule ARNR must be completed and transmitted as part of this record. Otherwise, it will be rejected and not eligible for retransmission.
 A NonResident return is not eligible for "State Only" filing.
 A NonResident return is not eligible for On-Line filing.

b. Year of Return	4	N	Value "2005"
c. Taxpayer Residency	1	AN	Value = "F or N" See 305a NOTE:
d. Spouse Residency	1	AN	Value = "F, N, or Blank" See 305a NOTE:

Note

If Taxpayer and Spouse Residency are different, they must file separate returns using Filing Status 5. Will be rejected if different!

FIELD FORM
NBR LINE IDENTIFICATION

LGTH DESCRIPTION

0305 1 to 6 e. Filing Status 1 N Value = "1,2,3,4,5, or 6"

NOTE If Federal Return is Filing Status 1 then State Filing Status must equal 1.
If Federal Return is Filing Status 2 then State Filing Status must equal 2 or 4.
If Federal Return is Filing Status 3 then State Filing Status must equal 5.
If Federal Return is Filing Status 4 then State Filing Status must equal 3.
If Federal Return is Filing Status 5 then State Filing Status must equal 6.

7A f. Self/Spouse 1 N Value 1 = Self
Value 3 = Self & Spouse
7A g. 65 or over 1 N Value 0 = None
Value 1 = Self Only
Value 2 = Spouse Only
Value 3 = Self & Spouse
7A h. 65 Special 1 N Value 0 = None
Value 1 = Self Only
Value 2 = Spouse Only
Value 3 = Self & Spouse

NOTE If retirement income has claimed the \$6,000 exemption, then you do not qualify for the 65 Special Credit.

7A i. Blind 1 N Value 0 = None
Value 1 = Self Only
Value 2 = Spouse Only
Value 3 = Self & Spouse
7A j. Deaf 1 N Value 0 = None
Value 1 = Self Only
Value 2 = Spouse Only
Value 3 = Self & Spouse
7A k. Head of Household / Widower 1 N Value 0 = None
Value 1 = Self
7A l. Total of Line 7A Exemptions 2 N

NOTE The Total Personal Credits must equal the number of boxes checked for fields 305f, 305g, 305h, 305i, 305j and 305k.

0305 36 m. Tax Table 2 N **Required Entry**
10 – Table 1 Value = 10
20 – Table 2 [Standard Deduction Only] Value = 20

NOTE If State Filing Status = 5 and Taxpayer's Spouse claims itemized deductions, then Taxpayer's Spouse Standard Deduction cannot be used.
30 – Table 2 [Itemized Deductions Only] Value = 30

NOTE If State Filing Status = 5, then TOTAL Itemized Deductions must be prorated between spouses.

56 n. Early Childhood Program Certification # 12 AN

NOTE The return will be rejected if filed electronically.

o. RESERVED 35 AN Blank

p. RESERVED 9 N Blank

q. Federal Extension 4868 Check Box 1 AN Value = "X or Blank"

r. Itemized Deduction Indicator 1 AN Value = "X or Blank"

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
0305		s. RESERVED	4	AN Blank
0310		Alphanumeric Field #3	(80)	
	7B	a. Number of Dependents	2	N Required Entry
	7B	b. Dependent First Names	78	A
0315		Alphanumeric Field #4	(80)	
	7C	a. Number of Developmentally Disabled Individuals	2	N Required Entry
NOTE To qualify for this credit, the Dependent must be diagnosed with one of the following: Autism, Down's Syndrome, Cerebral Palsy, Epilepsy, or Mental Retardation. See Instructions on the AR1000RC5.				
	7C	b. Developmentally Disabled First Names	25	A
	3	c. Name of qualifying person	36	AN
		d. RESERVED	17	Blank
0320		Alphanumeric Field #5	(80)	
		a. RESERVED	1	A Blank
		b. RESERVED	1	A Blank"
		c. Discuss Return with Preparer	1	A Value = "Y, N, or Blank"
		d. RESERVED	1	A Blank"
	5	e. Spouse Name	36	AN Required for Filing Status 5.
	6	f. Year Spouse Died	4	N Required for Filing Status 6.
		g. RESERVED	36	A Blank
0325		RESERVED	80	AN Blank
0330		RESERVED	80	AN Blank

SIGNED NUMERIC SECTION

0350	7A	Line 7A Credit Amount	12	N	
0355	7B	Dependent Credit Amount	12	N	
0360	7C	Developmentally Disabled Credit Amount	12	N	
NOTE Form AR1000RC5 Required for this Credit if claimed for the first year, or for recertification To qualify for this credit, the Dependent must be diagnosed with one of the following: Autism, Down's Syndrome, Cerebral Palsy, Epilepsy, or Mental Retardation. See Instructions on the AR1000RC5.					
0365	7D	Total Personal Credits Amount	12	N	Required Entry

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
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Y = Your /Joint (Column A)

S = Spouse (Column B) Filing Status 4 Only

0370	8A	Wages, Salaries, tips, etc.	12	N	Y
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0375	8B	Wages, Salaries, tips, etc.	12	N	S
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0380	9A	Officer's Military compensation pay – Gross Amount	12	N	Y
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0385	9A	Officer's Military compensation pay – Net Amount	12	N	Y
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NOTE If claiming the \$6,000 exemption, then Tax Table 10 cannot be claimed.					
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0390	9B	Officer's Military compensation pay – Gross Amount	12	N	S
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0395	9B	Officer's Military compensation pay – Net Amount	12	N	S
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NOTE If claiming the \$6,000 exemption, then Tax Table 10 cannot be claimed.					
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0400	11	Gross Ministers Income	12	N	Y / S
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0405	11	Minister's Rental Value	12	N	Y / S
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0410	11A	Net Ministers Income	12	N	Y
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0415	11B	Net Ministers Income	12	N	S
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0420	12A	Interest Income	12	N	Y
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0425	12B	Interest Income	12	N	S
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0430	13A	Dividend Income	12	N	Y
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0435	13B	Dividend Income	12	N	S
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0440	14A	Alimony & Separate Maintenance	12	N	Y
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0445	14B	Alimony & Separate Maintenance	12	N	S
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0450	15A	Business / Professional Income	12	N	Y
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0455	15B	Business / Professional	12	N	S
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0460	16A	Capital Gains / Losses	12	N	Y
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NOTE *The return will be REJECTED if the AR1000D is NOT included in the electronic record. Capital Loss is limited to the sum of Fields 460 and 465. The sum cannot exceed -\$3000.00.					
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0465	16B	Capital Gains / Losses	12	N	S
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NOTE *The return will be REJECTED if the AR1000D is NOT included in the electronic record. Capital Loss is limited to the sum of Fields 460 and 465. The sum cannot exceed -\$3000.00.					
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0470	19A	Taxable Amount Employer Pension Plan/Qualified IRA	12	N	Y
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NOTE If Box 2 on the 1099R does not have an amount AND the Taxable amount not determined in 2B is marked, the 6,000 exclusion is taken from the Gross Amount.					
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FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION	
0475	19B	Taxable Amount Employer Pension Plan/Qualified IRA	12	N	S
NOTE If Box 2 on the 1099R does not have an amount AND the Taxable amount not determined in 2B is marked, the 6,000 exclusion is taken from the Gross Amount.					
0480	17A	Other Gains / Losses	12	N	Y
0485	17B	Other Gains / Losses	12	N	S
0490	18A	IRA Distributions	12	N	Y
0495	18B	IRA Distributions	12	N	S
0500	19A	Gross Distribution of Employer Sponsored Pension Plan	12	N	Y
NOTE If the \$6000 exemption is claimed, then the Taxpayer will not qualify for the 65 Special Credit or the Low Income Tax Table 10.					
0505	19A	Net Employer Pension Plan	12	N	Y
0510	19B	Gross Distribution of Employer Sponsored Pension Plan	12	N	S
NOTE If the \$6000 exemption is claimed, then the Taxpayer will not qualify for the 65 Special Credit or the Low Income Tax Table 10.					
0515	19B	Net Employer Pension Plan	12	N	S
0520	20A	Rents, Royalties, etc.	12	N	Y
0525	20B	Rents, Royalties, etc.	12	N	S
0530	21A	Farm Income	12	N	Y
0535	21B	Farm Income	12	N	S
0540	22A	Other Income	12	N	Y
0545	22B	Other Income	12	N	S
0550	23A	TOTAL INCOME	12	N	Y
0555	23B	TOTAL INCOME	12	N	S
0560	10A	Enlisted Military compensation pay – Gross Amount	12	N	Y
0565	10A	Enlisted Military compensation pay – Net Amount	12	N	Y
NOTE If claiming the \$9,000 exemption, then Tax Table 10 cannot be claimed.					
0570	10B	Enlisted Military compensation pay – Gross Amount	12	N	S
0575	10B	Enlisted Military compensation pay – Net Amount	12	N	S
NOTE If claiming the \$9,000 exemption, then Tax Table 10 cannot be claimed.					
0580	19A & 19B	\$6,000 Pension Exemption Indicator	12	N	Required Entry Value 0 = None Value 1 = Self Only Value 2 = Spouse Only Value 3 = Self & Spouse

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION	
0585	22A & 22B	Gambling Income Indicator	12	N	Required Entry Value 0 = None Value 1 = Self Only Value 2 = Spouse Only Value 3 = Self & Spouse
0590		RESERVED	12	N	Blank
0595		RESERVED	12	N	Blank
0600		RESERVED	12	N	Blank
0605		RESERVED	12	N	Blank
0610		RESERVED	12	N	Blank
0615		RESERVED	12	N	Blank
0620		RESERVED	12	N	Blank
0625		RESERVED	12	N	Blank
0630		RESERVED	12	N	Blank
0635		RESERVED	12	N	Blank
0640		RESERVED	12	N	Blank
0645		RESERVED	12	N	Blank
0650		RESERVED	12	N	Blank
0655	24A	Border City Exemption	12	N	Y
NOTE The return will be rejected if filed electronically.					
0660	24B	Border City Exemption	12	N	S
NOTE The return will be rejected if filed electronically.					
0665	25A	Total from Adjustment Schedule (AR1000ADJ)	12	N	Y
NOTE The return will be rejected if the AR1000ADJ is not included in the electronic record.					
0670	25B	Total from Adjustment Schedule (AR1000ADJ)	12	N	S
NOTE The return will be rejected if the AR1000ADJ is not included in the electronic record.					
0675	26A	TOTAL ADJUSTMENTS	12	N	Y
0680	26B	TOTAL ADJUSTMENTS	12	N	S
0685	27A & 28A	ADJUSTED GROSS INCOME	12	N	Y
0690	27B & 28B	ADJUSTED GROSS INCOME	12	N	S
0695		RESERVED	12	N	Blank
0700		RESERVED	12	N	Blank
0705	29A	Itemized Deductions or Standard Deduction If using Standard Deduction	12	N	Y Required Entry

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION		
		NOTE If Tax Table = 20 and the Filing Status = 1, 3, 5, or 6, then Standard Deduction value must be < or = \$2000. If Filing Status = 2, then Standard Deduction value must be < or = \$4000. If Filing Status = 4, the amount cannot exceed \$2000 per taxpayer. If Tax Table = 30 and the Filing Status = 4 or 5, then the Itemized Deductions must be prorated between Primary and Spouse.				
		Note If Field 685 is negative and the Filing Status = 1, 3, 5 or 6, \$2000 <u>MUST</u> be entered for Field 705. If Field 685 is negative and the Filing Status is = 2, \$4000 <u>MUST</u> be entered for Field 705.				
0710	29B	Itemized Deductions or Standard Deduction If using Standard Deduction	12	N	S Required Entry if using Filing Status 4	
		NOTE If Filing Status = 4 & Tax Table = 20, then amount cannot exceed \$2000 per taxpayer. If Tax Table = 30 and the Filing Status = 4, then Itemized Deductions must be prorated between Primary and Spouse.				
0715	30A	NET TAXABLE INCOME	12	N	Y	
0720	30B	NET TAXABLE INCOME	12	N	S	
0725	31A	TAX from Tax Table	12	N	Y	
0730	31B	TAX from Tax Table	12	N	S	
0735	32	TAX (Total of Lines 31A and 31B)	12	N		
0740	33	TAX from AR1000TD	12	N		
0745	34	IRA and Qualified Plan Withdrawal and Overpayment Penalties	12	N		
0750	35	TOTAL TAX	12	N		
0755	36	Personal Tax Credit(s)	12	N	Required Entry	
		NOTE This amount must = Field 365.				
0760	37	Political Contribution Credit	12	N		
0765	38	Other State Tax Credit	12	N		
0770	39	Child Care Credit	12	N		
		NOTE The amount cannot exceed 20% of the amount taken on the Federal Return. Form 2441 or Schedule 2 must be transmitted with record. The return will be rejected if the amount is more than 20% of Federal amount taken.				
0775	40	Credit for Adoption Expenses	12	N		
		NOTE The return will be rejected if filed electronically.				
0780	42	Business and Incentive Tax Credits	12	N		
		NOTE The return will be rejected if filed electronically.				
0785	43	TOTAL CREDITS	12	N	Required Entry	
0790	44	NET TAX	12	N		
0795	45	Arkansas Income Tax Withheld	12	N		
0800	46	Estimated Tax Paid or Credit Brought Forward from Last Year	12	N		

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
0805	47	Payments Made With Extension	12	N
0810	48	Early Childhood Program	12	N
NOTE The return will be rejected if filed electronically.				
0815	49	TOTAL PAYMENTS	12	N
0820	50	AMOUNT OF OVERPAYMENT / REFUND	12	N
0825	51	Amt. to be applied to 2006 Estimated Tax	12	N
0830	52	Amount of Check-Off Contributions	12	N
NOTE The return will be rejected if the AR1CO is not included in the electronic record.				
0835		RESERVED	12	N Blank
0840	53	AMOUNT TO BE REFUNDED	12	N
0845	54	AMOUNT DUE	12	N
0850	55A	UEP Exception	12	N
0855	55B	Penalty	12	N
0860	55C	TOTAL DUE	12	N
0865	56	Income Not Subject to Arkansas Tax from AR4, Part III	12	N Blank
0870		RESERVED	12	N Blank
0875		RESERVED	12	N Blank
0880	41	Phenylketonuria Disorder Credit	12	N
NOTE The return will be rejected if filed electronically.				
0885		Work Phone Number	12	N No Special Characters
0890		Calculation Entry Only	12	N Required Entry AR1000 (Line 44-Line 49) AR1000NR (Line 44D- 49)
NOTE If Result of calculation = 0, then enter 0's in this field.				
0895 To 0925		RESERVED		Blank

FIELD FORM
NBR LINE IDENTIFICATION

LGTH DESCRIPTION

PART 2: UNFORMATTED RECORDS

HEADER SECTION

Byte count	4	nnnn for Variable
Start of record sentinel	4	Value ****

0000	Record ID	6	AN	Value "STbbbb"
0001	Form Number	6	N	Value "0002bb"
0002	Page Number	5	AN	Value "PG01b"
0003	TIN	9	N	Required Entry
0004	Filler	1	AN	Blank
0005	Form – Schedule Number	7	N	Value "0000001 - 0000025"

0010	State Code	2	A	Value "AR"
0011	City Code	2	AN	Reserved

0020	Declaration Control Number	(14)		
	a. First two positions	2	N	Value "00"
	b. EFIN of originator	6	N	
	c. Batch Number	3	N	(000 – 999)
	d. Serial Number	2	N	(00 – 99)
	e. Year Digit	1	N	Value "5"

FIELD	FORM				
NBR	LINE	IDENTIFICATION		LGTH	DESCRIPTION

AR3 -- ARKANSAS ITEMIZED DEDUCTION SCHEDULE
(IF PRESENT IN THE RETURN)

		Byte count	4		nnnn for Variable
		Start of record sentinel	4		Value!!!!
0000		Record ID	6	AN	Value "ARbbbb"
0001		Schedule Type	6	AN	Value "AR3bbb"
0002		Page Number	5	AN	Value "PG01b"
0003		TIN	9	N	Required Entry
0004		Filler	1	AN	Blank
0005		Occurrence Number	7	N	Value "0000001"
0055		Spouse SSN	9	N	
0060		Name Line 1	(35)		
		a. Primary Last Name	32	AN	Required Entry
		b. Primary Suffix	3	AN	
0065		Name Line 2	(35)		
		a. Secondary Last Name	32	AN	
		b. Secondary Suffix	3	AN	
0070		Name Line 3	(35)		
		a. Primary First Name	16	AN	
		b. Primary Middle Initial	1	AN	
		c. Secondary First Name	16	AN	
		d. Secondary Middle Initial	1	AN	
		e. Filler	1	AN	Blank
0080	1	Medical and Dental Expenses	12	N	
0085	2	AR1000 Line 28A + Line 28B	12	N	
0090	3	Line 2 multiplied by 7.5%	12	N	
0095	4	TOTAL MEDICAL	12	N	
0100	5	Real Estate Tax	12	N	
0105	6	Personal Property Tax	12	N	

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
0110	7	TOTAL TAXES	12	N
0115	8	Home Mortgage Interest Paid to Financial Institutions	12	N
0120	9	Home Mortgage Interest Paid to Individuals	12	N
0125	10	Deductible Points	12	N
0130	11	Investment Interest	12	N
0135	12	TOTAL INTEREST EXPENSE	12	N
0140	9	Home Mortgage Interest Paid to Individual's Name	30	A
0145	9	Home Mortgage Interest Paid to Individual's Address	50	AN
0150	13	Cash Contributions	12	N
0155	14	Art and Literary Contributions	12	N
0160	15	Check off Contributions	12	N
0165	16	Other Contributions	12	N
0170	17	Carryover Contributions	12	N
0175	18	TOTAL CONTRIBUTIONS	12	N
0180	16	Description of Other Contributions	80	AN
0185	19	Casualty and Theft Losses use From 4684	12	N
0190	21	Unreimbursed Expenses use Forms 2106	12	N
0195	22	OTHER EXPENSES TOTAL	12	N
0200	23	Line 21 + Line 22	12	N
0205	24	AR1000 Line 28A + Line 28B	12	N
0210	22	Other Expenses Type and Amount	80	AN
0215	25	Line 24 Multiplied by .02	12	N
0220	26	Total Misc. Deductions – Line 23 – Line 25	12	N
0225	27	Total Other Miscellaneous Deductions	12	N
0230	28	TOTAL ITEMIZED DEDUCTIONS	12	N
NOTE The return will be rejected, if Fling Status 4 or 5 is used AND the Itemized Deductions are not prorated between the taxpayers.				
0235	30	AR1000 Line 28A + Line 28B	12	N
0240	31	Percentage Adjusted Gross Income	5	N
0245	32	Line 27 Multiplied by Line 28A	12	N
0250		RESERVED	5	N
0255	33	Line 27 Multiplied by 29A	12	N
0260	20	Post Secondary Education Tuition Deduction	12	N
0265	29A	Primary Adjusted Gross Income	12	N
0270	29B	Spouse Adjusted Gross Income	12	N
		Schedule Terminus Character	1	Value "\$"

FIELD	FORM			
NBR	LINE	IDENTIFICATION	LGTH	DESCRIPTION

AR4 -- INTEREST AND DIVIDEND INCOME SCHEDULE
(IF PRESENT IN THE RETURN)

	Byte count	4		nnnn for Variable
	Start of record sentinel	4		Value!!!!
0000	Record ID	6	AN	Value "ARbbbb"
0001	Schedule Type	6	AN	Value "AR4bbb"
0002	Page Number	5	AN	Value "PG01b"
0003	TIN	9	N	Required Entry
0004	Filler	1	AN	Blank
0005	Occurrence Number	7	N	Value "0000001" or 0000002
0055	Spouse SSN	9	N	
0060	Name Line 1	(35)		
	a. Primary Last Name	32	AN	Required Entry
	b. Primary Suffix	3	AN	
0065	Name Line 2	(35)		
	a. Secondary Last Name	32	AN	
	b. Secondary Suffix	3	AN	
0070	Name Line 3	(35)		
	a. Primary First Name	16	AN	
	b. Primary Middle Initial	1	AN	
	c. Secondary First Name	16	AN	
	d. Secondary Middle Initial	1	AN	
	e. Filler	1	AN	Blank

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
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PART 1 – INTEREST INCOME

0080	Ownership – Entry 1	1	A	Values: Y= Yours S = Spouse J = Joint
0085	Name of payer – Entry 1	27	AN	
0090	Amount – Entry 1	12	N	
0095	Ownership – Entry 2	1	A	Y, S, or J
0100	Name of payer – Entry 2	27	AN	
0105	Amount – Entry 2	12	N	
0110	Ownership – Entry 3	1	A	Y, S, or J
0115	Name of payer – Entry 3	27	AN	
0120	Amount – Entry 3	12	N	
0125	Ownership – Entry 4	1	A	Y, S, or J
0130	Name of payer – Entry 4	27	AN	
0135	Amount – Entry 4	12	N	
0140	Ownership – Entry 5	1	A	Y, S, or J
0145	Name of payer – Entry 5	27	AN	
0150	Amount – Entry 5	12	N	
0155	Ownership – Entry 6	1	A	Y, S, or J
0160	Name of payer – Entry 6	27	AN	
0165	Amount – Entry 6	12	N	
0170	Ownership – Entry 7	1	A	Y, S, or J
0175	Name of payer – Entry 7	27	AN	
0180	Amount – Entry 7	12	N	
0185	Ownership – Entry 8	1	A	Y, S, or J
0190	Name of payer – Entry 8	27	AN	
0195	Amount – Entry 8	12	N	
0200	Ownership – Entry 9	1	A	Y, S, or J
0205	Name of payer – Entry 9	27	AN	
0210	Amount – Entry 9	12	N	
0215	Ownership – Entry 10	1	A	Y, S, or J
0220	Name of payer – Entry 10	27	AN	
0225	Amount – Entry 10	12	N	
0230	Ownership – Entry 11	1	A	Y, S, or J

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
0235		Name of payer – Entry 11	27	AN
0240		Amount – Entry 11	12	N
0245		Ownership – Entry 12	1	A Y, S, or J
0250		Name of payer – Entry 12	27	AN
0255		Amount – Entry 12	12	N
0260		Ownership – Entry 13	1	A Y, S, or J
0265		Name of payer – Entry 13	27	AN
0270		Amount – Entry 13	12	N
0275		Ownership – Entry 14	1	A Y, S, or J
0280		Name of payer – Entry 14	27	AN
0285		Amount – Entry 14	12	N
0290		Ownership – Entry 15	1	A Y, S, or J
0295		Name of payer – Entry 15	27	AN
0300		Amount – Entry 15	12	N
0305		Ownership – Entry 16	1	A Y, S, or J
0310		Name of payer – Entry 16	27	AN
0315		Amount – Entry 16	12	N
0320		Ownership – Entry 17	1	A Y, S, or J
0325		Name of payer – Entry 17	27	AN
0330		Amount – Entry 17	12	N
0335		Ownership – Entry 18	1	A Y, S, or J
0340		Name of payer – Entry 18	27	AN
0345		Amount – Entry 18	12	N
0350		Ownership – Entry 19	1	A Y, S, or J
0355		Name of payer – Entry 19	27	AN
0360		Amount – Entry 19	12	N
0365		Ownership – Entry 20	1	A Y, S, or J
0370		Name of payer – Entry 20	27	AN
0375		Amount – Entry 20	12	N
0380		Ownership – Entry 21	1	A Y, S, or J
0385		Name of payer – Entry 21	27	AN
0390		Amount – Entry 21	12	N
0395		Ownership – Entry 22	1	A Y, S, or J
0400		Name of payer – Entry 22	27	AN
0405		Amount – Entry 22	12	N
0410		Ownership – Entry 23	1	A Y, S, or J
0415		Name of payer – Entry 23	27	AN

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
0420		Amount – Entry 23	12	N
0425		Ownership – Entry 24	1	A
0430		Name of payer – Entry 24	27	AN
0435		Amount – Entry 24	12	N
0440		Ownership – Entry 25	1	A
0445		Name of payer – Entry 25	27	AN
0450		Amount – Entry 25	12	N
0455		Ownership – Entry 26	1	A
0460		Name of payer – Entry 26	27	AN
0465		Amount – Entry 26	12	N
0470		Ownership – Entry 27	1	A
0475		Name of payer – Entry 27	27	AN
0480		Amount – Entry 27	12	N
0485		Ownership – Entry 28	1	A
0490		Name of payer – Entry 28	27	AN
0495		Amount – Entry 28	12	N
0500	INT. 2	Add Amounts of Line 1 (INTEREST)	12	N
				Blank

PART II - DIVIDEND INCOME

0505	Ownership – Entry 1	1	A	Values: Y= Yours S = Spouse J = Joint
0510	Name of payer – Entry 1	27	AN	
0515	Amount – Entry 1	12	N	
0520	Ownership – Entry 2	1	A	Y, S, or J
0525	Name of payer – Entry 2	27	AN	
0530	Amount – Entry 2	12	N	
0535	Ownership – Entry 3	1	A	Y, S, or J
0540	Name of payer – Entry 3	27	AN	
0545	Amount – Entry 3	12	N	
0550	Ownership – Entry 4	1	A	Y, S, or J
0555	Name of payer – Entry 4	27	AN	
0560	Amount – Entry 4	12	N	
0565	Ownership – Entry 5	1	A	Y, S, or J
0570	Name of payer – Entry 5	27	AN	
0575	Amount – Entry 5	12	N	
0580	Ownership – Entry 6	1	A	Y, S, or J
0585	Name of payer – Entry 6	27	AN	

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
0590		Amount – Entry 6	12	N
0595		Ownership – Entry 7	1	A Y, S, or J
0600		Name of payer – Entry 7	27	AN
0605		Amount – Entry 7	12	N
0610		Ownership – Entry 8	1	A Y, S, or J
0615		Name of payer – Entry 8	27	AN
0620		Amount – Entry 8	12	N
0625		Ownership – Entry 9	1	A Y, S, or J
0630		Name of payer – Entry 9	27	AN
0635		Amount – Entry 9	12	N
0640		Ownership – Entry 10	1	A Y, S, or J
0645		Name of payer – Entry 10	27	AN
0650		Amount – Entry 10	12	N
0655		Ownership – Entry 11	1	A Y, S, or J
0660		Name of payer – Entry 11	27	AN
0665		Amount – Entry 11	12	N
0670		Ownership – Entry 12	1	A Y, S, or J
0675		Name of payer – Entry 12	27	AN
0680		Amount – Entry 12	12	N
0685		Ownership – Entry 13	1	A Y, S, or J
0690		Name of payer – Entry 13	27	AN
0695		Amount – Entry 13	12	N
0700		Ownership – Entry 14	1	A Y, S, or J
0705		Name of payer – Entry 14	27	AN
0710		Amount – Entry 14	12	N
0715		Ownership – Entry 15	1	A Y, S, or J
0720		Name of payer – Entry 15	27	AN
0725		Amount – Entry 15	12	N
0730		Ownership – Entry 16	1	A Y, S, or J
0735		Name of payer – Entry 16	27	AN
0740		Amount – Entry 16	12	N
0745		Ownership – Entry 17	1	A Y, S, or J
0750		Name of payer – Entry 17	27	AN
0755		Amount – Entry 17	12	N
0760		Ownership – Entry 18	1	A Y, S, or J
0765		Name of payer – Entry 18	27	AN
0770		Amount – Entry 18	12	N
0775		Ownership – Entry 19	1	A Y, S, or J

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
0780		Name of payer – Entry 19	27	AN
0785		Amount – Entry 19	12	N
0790		Ownership – Entry 20	1	A Y, S, or J
0795		Name of payer – Entry 20	27	AN
0800		Amount – Entry 20	12	N
0805		Ownership – Entry 21	1	A Y, S, or J
0810		Name of payer – Entry 21	27	AN
0815		Amount – Entry 21	12	N
0820		Ownership – Entry 22	1	A Y, S, or J
0825		Name of payer – Entry 22	27	AN
0830		Amount – Entry 22	12	N
0835		Ownership – Entry 23	1	A Y, S, or J
0840		Name of payer – Entry 23	27	AN
0845		Amount – Entry 23	12	N
0850		Ownership – Entry 24	1	A Y, S, or J
0855		Name of payer – Entry 24	27	AN
0860		Amount – Entry 24	12	N
0865		Ownership – Entry 25	1	A Y, S, or J
0870		Name of payer – Entry 25	27	AN
0875		Amount – Entry 25	12	N
0880		Ownership – Entry 26	1	A Y, S, or J
0885		Name of payer – Entry 26	27	AN
0890		Amount – Entry 26	12	N
0895		Ownership – Entry 27	1	A Y, S, or J
0900		Name of payer – Entry 27	27	AN
0905		Amount – Entry 27	12	N
0910		Ownership – Entry 28	1	A Y, S, or J
0915		Name of payer – Entry 28	27	AN
0920		Amount – Entry 28	12	N
0925	DIV. 2	Add Amounts on Line 1 (DIVIDENDS)	12	N

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
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PART III - INCOME NOT SUBJECT TO ARKANSAS TAX

0930		Name of payer – Entry 1	27	AN	
0935		Amount – Entry 1	12	N	
0940		Name of payer – Entry 2	27	AN	
0945		Amount – Entry 2	12	N	
0950		Name of payer – Entry 3	27	AN	
0955		Amount – Entry 3	12	N	
0960		Name of payer – Entry 4	27	AN	
0965		Amount – Entry 4	12	N	
0970		Name of payer – Entry 5	27	AN	
0975		Amount – Entry 5	12	N	
0980		Name of payer – Entry 6	27	AN	
0985		Amount – Entry 6	12	N	
0990		Name of payer – Entry 7	27	AN	
0995		Amount – Entry 7	12	N	
1000		Name of payer – Entry 8	27	AN	
1005		Amount – Entry 8	12	N	
1010		Name of payer – Entry 9	27	AN	
1015		Amount – Entry 9	12	N	
1020		Name of payer – Entry 10	27	AN	
1025		Amount – Entry 10	12	N	
1030		Name of payer – Entry 11	27	AN	
1035		Amount – Entry 11	12	N	
1040		Name of payer – Entry 12	27	AN	
1045		Amount – Entry 12	12	N	
1050		Name of payer – Entry 13	27	AN	
1055		Amount – Entry 13	12	N	
1060		Name of payer – Entry 14	27	AN	
1065		Amount – Entry 14	12	N	
1070		Name of payer – Entry 15	27	AN	
1075		Amount – Entry 15	12	N	
1080		Name of payer – Entry 16	27	AN	
1085		Amount – Entry 16	12	N	
1090		TOTAL INCOME NOT SUBJECT TO ARKANSAS TAX: (Enter on Page 2 AR2/NR2, Line 56)	12	N	
		Schedule Terminus Character	1		Value "\$"

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
AR1000TD LUMP-SUM DISTRIBUTION AVERAGING (IF PRESENT IN THE RETURN)				
		Byte count	4	nnnn for Variable
		Start of record sentinel	4	Value!!!!
0000		Record ID	6	AN Value "ARbbbb"
0001		Schedule Type	6	AN Value "AR1TDb"
0002		Page Number	5	AN Value "PG01b"
0003		TIN	9	N Required Entry
0004		Filler	1	AN Blank
0005		Occurrence Number	7	N Value "0000001or 0000002"
0505		Spouse SSN	9	N
0060		Name Line 1	(35)	
		a. Primary Last Name	32	AN Required Entry
		b. Primary Suffix	3	AN
0065		Name Line 2	(35)	
		a. Secondary Last Name	32	AN
		b. Secondary Suffix	3	AN
0070		Name Line 3	(35)	
		a. Primary First Name	16	AN
		b. Primary Middle Initial	1	AN
		c. Secondary First Name	16	AN
		d. Secondary Middle Initial	1	AN
		e. Filler	1	AN Blank

PART 1 QUALIFICATION SECTION

0080	1	Question #1	1	A	"Y or N"
0085	2	Question #2	1	A	"Y or N"
0090	3	Question #3	1	A	"Y or N"

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
0095	4	Question #4	1	A	"Y or N"
0100	5A	Question #5a	1	A	"Y or N"
0105	5B	Question #5b	1	A	"Y or N"
0110		RESERVED			Blank
0115		RESERVED			Blank

PART II 10-YEAR AVERAGING

0120	1	Total income from payer's 1099	12	N
0125	2	Current actuarial value of the annuity	12	N
0130	3	Total taxable amount	12	N
0135	4	Multiply line 3 by 50%	12	N
0140	5	Subtract 20,000 from line 3	12	N
0145	6	Multiply line 5 by 20%	12	N
0150	7	Minimum distribution allowance	12	N
0155	8	Subtract line 7 from line 3	12	N
0160	9	Enter 10% of line 8	12	N
0165	10	Tax on line 9 amount	12	N
0170	11	Multiply 10 by 10	12	N
0175	12	Line 2 divided by line 3	12	N
0180	13	Multiply line 7 by line 12	12	N
0185	14	Subtract line 13 from line 2	12	N
0190	15	Multiply line 14 by 10%	12	N
0195	16	Tax on line 15 amount	12	N
0200	17	Multiply line 16 by 10	12	N
0205	18	Subtract line 17 from line 11	12	N

Schedule Terminus Character	1	Value "\$"
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FIELD FORM
NBR LINE IDENTIFICATION

LGTH DESCRIPTION

AR1800 -- POLITICAL CONTRIBUTIONS CREDIT SCHEDULE
(IF PRESENT IN THE RETURN)

	Byte count	4		nnnn for Variable
	Start of record sentinel	4		Value!!!!
0000	Record ID	6	AN	Value "ARbbbb"
0001	Schedule Type	6	AN	Value "AR1800"
0002	Page Number	5	AN	Value "PG01b"
0003	TIN	9	N	Required Entry
0004	Filler	1	AN	Blank
0005	Occurrence Number	7	N	Value "0000001"
0055	Spouse SSN	9	N	
0060	Name Line 1	(35)		
	a. Primary Last Name	32	AN	Required Entry
	b. Primary Suffix	3	AN	
0065	Name Line 2	(35)		
	a. Secondary Last Name	32	AN	
	b. Secondary Suffix	3	AN	
0070	Name Line 3	(35)		
	a. Primary First Name	16	AN	
	b. Primary Middle Initial	1	AN	
	c. Secondary First Name	16	AN	
	d. Secondary Middle Initial	1	AN	
	e. Filler	1	AN	Blank
0200	Name of Candidate / Organization	35	AN	
0205	Office Sought	35	AN	
0210	Amount Contributed	12	N	
0215	Name of Candidate / Organization	35	AN	
0220	Office Sought	35	AN	
0225	Amount Contributed	12	N	

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
0230		Name of Candidate / Organization	35	AN
0235		Office Sought	35	AN
0240		Amount Contributed	12	N
0245		Name of Candidate / Organization	35	AN
0250		Office Sought	35	AN
0255		Amount Contributed	12	N
0260		Name of Candidate / Organization	35	AN
0265		Office Sought	35	AN
0270		Amount Contributed	12	N
0275		Name of Candidate / Organization	35	AN
0280		Office Sought	35	AN
0285		Amount Contributed	12	N
0290		Name of Candidate / Organization	35	AN
0295		Office Sought	35	AN
0300		Amount Contributed	12	N
0305		Name of Candidate / Organization	35	AN
0310		Office Sought	35	AN
0315		Amount Contributed	12	N
0320		Name of Candidate / Organization	35	AN
0325		Office Sought	35	AN
0330		Amount Contributed	12	N
0335		Name of Candidate / Organization	35	AN
0340		Office Sought	35	AN
0345		Amount Contributed	12	N
0350		RESERVED	35	AN Blank
0355		RESERVED	35	AN Blank
0360		RESERVED	12	N Blank
0365		TOTAL Amount Contributed	12	N Required Entry
		Schedule Terminus Character	1	Value "\$"

FIELD FORM
NBR LINE IDENTIFICATION

LGTH DESCRIPTION

AR2210 -- ARKANSAS UNDERESTIMATE PENALTY
(IF PRESENT IN THE RETURN)

	Byte count	4		nnnn for Variable
	Start of record sentinel	4		Value!!!!
0000	Record ID	6	AN	Value "ARbbbb"
0001	Schedule Type	6	AN	Value "AR2210"
0002	Page Number	5	AN	Value "PG01b"
0003	TIN	9	N	Required Entry
0004	Filler	1	AN	Blank
0005	Occurrence Number	7	N	Value "0000001"
0055	Spouse SSN	9	N	
0060	Name Line 1	(35)		
	a. Primary Last Name	32	AN	Required Entry
	b. Primary Suffix	3	AN	
0065	Name Line 2	(35)		
	a. Secondary Last Name	32	AN	
	b. Secondary Suffix	3	AN	
0070	Name Line 3	(35)		
	a. Primary First Name	16	AN	
	b. Primary Middle Initial	1	AN	
	c. Secondary First Name	16	AN	
	d. Secondary Middle Initial	1	AN	
	e. Filler	1	AN	Blank

PART I REQUIRED ANNUAL PAYMENT

0100	1	2005 Net Tax	12	N
0105	2	90% of Line 1	12	N
0110	3	2005 Arkansas Withholding	12	N

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
0115	4	Subtract Line 3 from Line 1	12	N
0120	5	2004 Net Tax	12	N
0125	6	Enter the Smaller of Line 2 or Line 5	12	N

PART II COMPUTING THE PENALTY

0130	7A	Enter ¼ of Required Installments	12	N
0135	8A	Estimated tax paid and tax withheld	12	N
0140	12A	Subtract line 11 from line 10	12	N
0145	14A	Underpayment	12	N
0150	15A	Overpayment	12	N
0155	16A	Number of Days	12	N
0160	17A	Penalty Computation	12	N
0165	7B	Enter ¼ of Required Installments	12	N
0170	8B	Estimated tax paid and tax withheld	12	N
0175	9B	Enter Amount from Line 15	12	N
0180	10B	Add lines 8 and 9	12	N
0185	11B	Add Amounts on Line 13 and 14	12	N
0190	12B	Subtract Line 11 from Line 10	12	N
0195	13B	If the Amount on Line 12 is Zero	12	N
0200	14B	Underpayment	12	N
0205	15B	Overpayment	12	N
0210	16B	Number of Days	12	N
0215	17B	Penalty Computation	12	N
0220	7C	Enter ¼ of Required Installments	12	N
0225	8C	Estimated tax paid and tax withheld	12	N
0230	9C	Enter Amount from line 15	12	N
0235	10C	Add Lines 8 and 9	12	N
0240	11C	Add Amounts on Line 13 and 14	12	N
0245	12C	Subtract Line 11 from Line 10	12	N
0250	13C	If the Amount on Line 12 is Zero	12	N
0255	14C	Underpayment	12	N
0260	15C	Overpayment	12	N
0265	16C	Number of Days	12	N

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
0270	17C	Penalty Computation	12	N
0275	7D	Enter ¼ of Required Installments	12	N
0280	8D	Estimated tax paid and tax withheld	12	N
0285	9D	Enter Amount from Line 15	12	N
0290	10D	Add Lines 8 and 9	12	N
0295	11D	Add Amounts on Line 13 and 14	12	N
0300	12D	Subtract Line 11 from Line 10	12	N
0305	14D	Underpayment	12	N
0310	15D	Overpayment	12	N
0315	16D	Number of Days	12	N
0320	17D	Penalty Computation	12	N
0325	18	Penalty	12	N

PART III EXCEPTION

0330	Underestimate Penalty Exception	12	N
	Schedule Terminus Character	1	Value "\$"

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
AR1075 -- ARKANSAS TUITION DEDUCTION (IF PRESENT IN THE RETURN)				
		Byte count	4	nnnn for Variable
		Start of record sentinel	4	Value!!!!
0000		Record ID	6	AN Value "ARbbbb"
0001		Schedule Type	6	AN Value "AR1075"
0002		Page Number	5	AN Value "PG01b"
0003		TIN	9	N Required Entry
0004		Filler	1	AN Blank
0005		Occurrence Number	7	N Value "0000001 or 0000002 or 0000003"
0055		Spouse SSN	9	N
0060		Name Line 1	(35)	
		a. Primary Last Name	32	AN Required Entry
		b. Primary Suffix	3	AN
0065		Name Line 2	(35)	
		a. Secondary Last Name	32	AN
		b. Secondary Suffix	3	AN
0070		Name Line 3	(35)	
		a. Primary First Name	16	AN
		b. Primary Middle Initial	1	AN
		c. Secondary First Name	16	AN
		d. Secondary Middle Initial	1	AN
		e. Filler	1	AN Blank

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
0100	1	Name of Individual	35	A
0105	1	Social Security Number	9	N
0110	1	Relationship	12	A
0115	2	Name of Institution	35	A
0120	2	2-Year Institution	1	AN Value = "X or Blank"
0125	2	4-Year Institution	1	AN Value = "X or Blank"
0130	2	Technical Institution	1	AN Value = "X or Blank"
0135	3	Total Tuition Paid	12	N
0140	4	Enter 50% Tuition Paid	12	N
0145	5	Enter 50% of Weighted Average Tuition	12	N
0150	6	Enter the Lesser of Line 4 or Line 5	12	N
		Schedule Terminus Character	1	Value "\$"

FIELD FORM
NBR LINE IDENTIFICATION

LGTH DESCRIPTION

AR1000NR – ARKANSAS NON RESIDENT INFORMATION
(IF PRESENT IN THE RETURN)

	Byte count	4		nnnn for Variable
	Start of record sentinel	4		Value!!!!
0000	Record ID	6	AN	Value "ARbbbb"
0001	Schedule Type	6	AN	Value "ARNRbb"
0002	Page Number	5	AN	Value "PG01b"
0003	TIN	9	N	Required Entry
0004	Filler	1	AN	Blank
0005	Occurrence Number	7	N	Value "0000001"
0055	Spouse SSN	9	N	
0060	Name Line 1	(35)		
	a. Primary Last Name	32	AN	Required Entry
	b. Primary Suffix	3	AN	
0065	Name Line 2	(35)		
	a. Secondary Last Name	32	AN	
	b. Secondary Suffix	3	AN	
0070	Name Line 3	(35)		
	a. Primary First Name	16	AN	
	b. Primary Middle Initial	1	AN	
	c. Secondary First Name	16	AN	
	d. Secondary Middle Initial	1	AN	
	e. Filler	1	AN	Blank
0080	Non Resident State	12	AN	Required Entry
0085	RESERVED	12	N	Blank
NOTE Following Entries are Column C entries Identified by the Line Number. (EX: 9A.C is Line 9A Column C).				
0090	8C Wages, Salaries, tips, etc	12	N	
0095	9A.C Officer Military compensation pay – Net Amount	12	N	
0100	9B.C Officer Military compensation Pay – Net Amount	12	N	
0105	11C Net Ministers Income	12	N	

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
0110	12C	Interest Income	12	N
0115	13C	Dividend Income	12	N
0120	14C	Alimony & Separate Maintenance	12	N
0125	15C	Business / Professional Income	12	N
0130	16C	Capital Gains / Losses	12	N
0135	17C	Other Gains / Losses	12	N
0140	18C	IRA Distributions	12	N
0145	19A.C	Net Employer Pension Plan	12	N
0150	19B.C	Net Employer Pension Plan	12	N
0155	20C	Rents, Royalties, etc.	12	N
0160	21C	Farm Income	12	N
0165	22C	Other Income	12	N
0170	23C	Total Income	12	N Required Entry
NOTE If Value = 0, the return cannot be filed electronically.				
0175	10A.C	Enlisted Military Compensation Pay – Primary – Net Amount	12	N
0180	10B.C	Enlisted Military Compensation Pay – Primary – Net Amount	12	N
0185		RESERVED	12	N Blank
0190		RESERVED	12	N Blank
0195		RESERVED	12	N Blank
0200		RESERVED	12	N Blank
0205		RESERVED	12	N Blank
0210		RESERVED	12	N Blank
0215	24C	Border City Exemption	12	N
NOTE The return will be rejected if filed electronically.				
0220	25C	Total from Adjustment Schedule (AR1000ADJ)	12	N
0225	26C	TOTAL ADJUSTMENTS	12	N
0230	27C & 44A	ADJUSTED GROSS INCOME	12	N
0235	44B	Total amount from Line 27, Columns A & B	12	N
0240	44C	Divide Line 44A by 44B	12	N
0245	44D	APPORTIONED TAX LIABILITY	12	N
NOTE Round the percentage to the nearest fractional percent. If less than 1%, do not round to zero, carry the figure out to eight places to the right of the decimal. Example: \$2,500/\$325,000 = .00769231				
0250		Beginning Date in Arkansas	8	N YYYY/MM/DD
0255		Ending Date in Arkansas	8	YYYY/MM/DD
		Schedule Terminus Character	1	Value "\$"

FIELD FORM
NBR LINE IDENTIFICATION

LGTH DESCRIPTION

AR1000-CO SCHEDULE OF CHECK-OFF CONTRIBUTIONS
(IF PRESENT IN THE RETURN)

	Byte count	4		nnnn for Variable
	Start of record sentinel	4		Value!!!!
0000	Record ID	6	AN	Value "ARbbbb"
0001	Schedule Type	6	AN	Value "AR1COb"
0002	Page Number	5	AN	Value "PG01b"
0003	TIN	9	N	Required Entry
0004	Filler	1	AN	Blank
0005	Occurrence Number	7	N	Value "0000001"
0055	Spouse SSN	9	N	
0060	Name Line 1	(35)		
	a. Primary Last Name	32	AN	Required Entry
	b. Primary Suffix	3	AN	
0065	Name Line 2	(35)		
	a. Secondary Last Name	32	AN	
	b. Secondary Suffix	3	AN	
0070	Name Line 3	(35)		
	a. Primary First Name	16	AN	
	b. Primary Middle Initial	1	AN	
	c. Secondary First Name	16	AN	
	d. Secondary Middle Initial	1	AN	
	e. Filler	1	AN	Blank
0075	Address Line 1	35	AN	Required Entry
0085	City	22	A	Required Entry
0095	State Abbreviation	2	A	Required Entry
0100	Zip Code	12	N	Required Entry
	1 Arkansas Disaster Relief Program			
0150	1 Contribution Amount \$1.00	1	AN	Value = "X or Blank"

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION	
0155	1	Contribution Amount \$5.00	1	AN	Value = "X or Blank"
0160	1	Contribution Amount \$10.00	1	AN	Value = "X or Blank"
0165	1	Mark the Box to write in a Contribution Amount	1	AN	Value = "X or Blank"
0170	1	Amount to Contributed	12	N	
0175	1	Total Refund Contributed	1	AN	Value = "X or Blank"
0180	1	Total Contribution Amount	12	N	
	2	U.S. Olympic Committee Program			
0185	2	Contribution Amount \$1.00	1	AN	Value = "X or Blank"
0190	2	Contribution Amount \$5.00	1	AN	Value = "X or Blank"
0195	2	Contribution Amount \$10.00	1	AN	Value = "X or Blank"
0200	2	Mark the Box to write in a Contribution Amount	1	AN	Value = "X or Blank"
0205	2	Amount to Contributed	12	N	
0210	2	Total Refund Contributed	1	AN	Value = "X or Blank"
0215	2	Total Contribution Amount	12	N	
	3	Arkansas School for the Blind/Deaf			
0220	3	Contribution Amount \$1.00	1	AN	Value = "X or Blank"
0225	3	Contribution Amount \$5.00	1	AN	Value = "X or Blank"
0230	3	Contribution Amount \$10.00	1	AN	Value = "X or Blank"
0235	3	Mark the Box to write in a Contribution Amount	1	AN	Value = "X or Blank"
0240	3	Amount to Contributed	12	N	
0245	3	Total Refund Contributed	1	AN	Value = "X or Blank"
0250	3	Total Contribution Amount	12	N	
	4	Baby Sharon's Children's Catastrophic Illness Program			
0255	4	Contribution Amount \$1.00	1	AN	Value = "X or Blank"
0260	4	Contribution Amount \$5.00	1	AN	Value = "X or Blank"
0265	4	Contribution Amount \$10.00	1	AN	Value = "X or Blank"
0270	4	Mark the Box to write in a Contribution Amount	1	AN	Value = "X or Blank"
0275	4	Amount to Contributed	12	N	
0280	4	Total Refund Contributed	1	AN	Value = "X or Blank"
0285	4	Total Contribution Amount	12	N	

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH		DESCRIPTION
	5	Organ Donor Awareness Education			
0290	5	Contribution Amount \$1.00	1	AN	Value = "X or Blank"
0295	5	Contribution Amount \$5.00	1	AN	Value = "X or Blank"
0300	5	Contribution Amount \$10.00	1	AN	Value = "X or Blank"
0305	5	Mark the Box to write in a Contribution Amount	1	AN	Value = "X or Blank"
0310	5	Amount to Contributed	12	N	
0315	5	Total Refund Contributed	1	AN	Value = "X or Blank"
0320	5	Total Contribution Amount	12	N	
	6	AREA AGENCY ON AGING			
0325	6	Contribution Amount \$1.00	1	AN	Value = "X or Blank"
0330	6	Contribution Amount \$5.00	1	AN	Value = "X or Blank"
0335	6	Contribution Amount \$10.00	1	AN	Value = "X or Blank"
0340	6	Mark the Box to write in a Contribution Amount	1	AN	Value = "X or Blank"
0345	6	Amount to Contributed	12	N	
0350	6	Total Refund Contributed	1	AN	Value = "X or Blank"
0355	6	Total Contribution Amount	12	N	
	7	MILITARY FAMILY RELIEF			
0360	7	Contribution Amount \$1.00	1	AN	Value = "X or Blank"
0365	7	Contribution Amount \$5.00	1	AN	Value = "X or Blank"
0370	7	Contribution Amount \$10.00	1	AN	Value = "X or Blank"
0375	7	Contribution Amount \$20.00	1	AN	Value = "X or Blank"
0380	7	Mark the Box to write in a Contribution Amount	1	AN	Value = "X or Blank"
0385	7	Amount to Contributed	12	N	
0390	7	Total Refund Contributed	1	AN	Value = "X or Blank"
0395	7	Total Contribution Amount	12	N	
0400	8	Total Check-Off Contributions	12	N	Must = Generic Record Field 830
		Schedule Terminus Character	1		Value "\$"

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION	
AR1000D CAPITAL GAINS SCHEDULE					
		Byte count	4	nnnn for Variable	
		Start of record sentinel	4	Value!!!!	
0000		Record ID	6	AN	Value "ARbbbb"
0001		Schedule Type	6	AN	Value "ARDbbb"
0002		Page Number	5	AN	Value "PG01b"
0003		TIN	9	N	Required Entry
0004		Filler	1	AN	Blank
0005		Occurrence Number	7	N	Value "0000001"
0055		Spouse SSN	9	N	
0060		Name Line 1	(35)		
		a. Primary Last Name	32	AN	Required Entry
		b. Primary Suffix	3	AN	
0065		Name Line 2	(35)		
		a. Secondary Last Name	32	AN	
		b. Secondary Suffix	3	AN	
0070		Name Line 3	(35)		
		a. Primary First Name	16	AN	
		b. Primary Middle Initial	1	AN	
		c. Secondary First Name	16	AN	
		d. Secondary Middle Initial	1	AN	
		e. Filler	1	AN	Blank
0150	1A	Per Federal Schedule D; Federal Long-Term Capital Gain from line 16	12	N	
0155	1B	Per Federal Schedule D; Federal Long-Term Capital Gain from line 16	12	N	Y
0160	1C	Per Federal Schedule D; Federal Long-Term Capital Gain from line 16	12	N	S
0165	2B	Enter Adjustment	12	N	Y
0170	2C	Enter Adjustment	12	N	S
0175	3B	Arkansas Long-Term Capital Gains	12	N	Y

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION	
0180	3C	Arkansas Long-Term Capital Gains	12	N	S
0185	4A	Federal Net Short-Term Capital Loss	12	N	
0190	4B	Federal Net Short-Term Capital Loss	12	N	Y
0195	4C	Federal Net Short-Term Capital Loss	12	N	S
0200	5B	Enter Adjustment	12	N	Y
0205	5C	Enter Adjustment	12	N	S
0210	6B	Arkansas Net Short-Term Capital Loss	12	N	Y
0215	6C	Arkansas Net Short-Term Capital Loss	12	N	S
0220	7B	Arkansas Net Capital Gain	12	N	Y
0225	7C	Arkansas Net Capital Gain	12	N	S
0230	8B	Arkansas Taxable Amount	12	N	Y
0235	8C	Arkansas Taxable Amount	12	N	S
0240	9A	Federal Short-Term Capital Gain	12	N	
0245	9B	Federal Short-Term Capital Gain	12	N	Y
0250	9C	Federal Short-Term Capital Gain	12	N	S
0255	10B	Enter Adjustment	12	N	Y
0260	10C	Enter Adjustment	12	N	S
0265	11B	Arkansas Short-Term Capital Gain	12	N	Y
0270	11C	Arkansas Short-Term Capital Gain	12	N	S
0275	12B	Total Taxable Arkansas Capital Gain	12	N	Y
0280	12C	Total Taxable Arkansas Capital Gain	12	N	S
Schedule Terminus Character			1	Value "\$"	

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
AR1000MS – MISCELLANEOUS STATEMENT				
		Byte count	4	nnnn for Variable
		Start of record sentinel	4	Value!!!!
0000		Record ID	6	AN Value "ARbbbb"
0001		Schedule Type	6	AN Value "ARMSbb"
0002		Page Number	5	AN Value "PG01b"
0003		TIN	9	N Required Entry
0004		Filler	1	AN Blank
0005		Occurrence Number	7	N Value "0000001 – 0000010"
0055		Spouse SSN	9	N
0060		Name Line 1	(35)	
		a. Primary Last Name	32	AN Required Entry
		b. Primary Suffix	3	AN
0065		Name Line 2	(35)	
		a. Secondary Last Name	32	AN
		b. Secondary Suffix	3	AN
0070		Name Line 3	(35)	
		a. Primary First Name	16	AN
		b. Primary Middle Initial	1	AN
		c. Secondary First Name	16	AN
		d. Secondary Middle Initial	1	AN
		e. Filler	1	AN Blank
0150		Miscellaneous	1080	AN
		Schedule Terminus Character	1	Value "\$"

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
AR1000ADJ OTHER ADJUSTMENTS SCHEDULE				
		Byte count	4	nnnn for Variable
		Start of record sentinel	4	Value!!!!
0000		Record ID	6	AN Value "ARbbbb"
0001		Schedule Type	6	AN Value "ARADJb"
0002		Page Number	5	AN Value "PG01b"
0003		TIN	9	N Required Entry
0004		Filler	1	AN Blank
0005		Occurrence Number	7	N Value "0000001"
0055		Spouse SSN	9	N
0060		Name Line 1	(35)	
		a. Primary Last Name	32	AN Required Entry
		b. Primary Suffix	3	AN
0065		Name Line 2	(35)	
		a. Secondary Last Name	32	AN
		b. Secondary Suffix	3	AN
0070		Name Line 3	(35)	
		a. Primary First Name	16	AN
		b. Primary Middle Initial	1	AN
		c. Secondary First Name	16	AN
		d. Secondary Middle Initial	1	AN
		e. Filler	1	AN Blank
0100	1A	Payments to IRA	12	N Primary
0105	1B	Payments to IRA	12	N Spouse
0110	1C	Payments to IRA	12	N Arkansas Income Only
0115	2A	Payments to MSA	12	N Primary
0120	2B	Payments to MSA	12	N Spouse
0125	2C	Payments to MSA	12	N Arkansas Income Only
0130	3A	Payments to HSA	12	N Primary
0135	3B	Payments to HSA	12	N Spouse
0140	3C	Payments to HSA	12	N Arkansas Income Only

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION	
0145	4A	Interest Paid On Student Loans	12	N	Primary
0150	4B	Interest Paid On Student Loans	12	N	Spouse
0155	4C	Interest Paid On Student Loans	12	N	Arkansas Income Only
0160	5A	Contributions to Intergenerational Trust	12	N	Primary
NOTE The return will be rejected if filed electronically.					
0165	5B	Contributions to Intergenerational Trust	12	N	Spouse
NOTE The return will be rejected if filed electronically.					
0170	5C	Contributions to Intergenerational Trust	12	N	Arkansas Income Only
NOTE The return will be rejected if filed electronically.					
0175	6A	Moving Expenses	12	N	Primary
0180	6B	Moving Expenses	12	N	Spouse
0185	6C	Moving Expenses	12	N	Arkansas Income Only
0190	7A	Self-Employed Health Insurance	12	N	Primary
0195	7B	Self-Employed Health Insurance	12	N	Spouse
0200	7C	Self-Employed Health Insurance	12	N	Arkansas Income Only
0205	8A	KEOGH, SEP and Simple Plans	12	N	Primary
0210	8B	KEOGH, SEP and Simple Plans	12	N	Spouse
0215	8C	KEOGH, SEP and Simple Plans	12	N	Arkansas Income Only
0220	9A	Forfeited Interest Penalty for Premature Withdrawal	12	N	Primary
0225	9B	Forfeited Interest Penalty for Premature Withdrawal	12	N	Spouse
0230	9C	Forfeited Interest Penalty for Premature Withdrawal	12	N	Arkansas Income Only
0235	10	Alimony/Sep. Maint. Name	35	AN	
0240	10	Alimony/Sep. Maint. SSN	9	N	
0245	10A	Alimony/Sep. Maint. Paid	12	N	Primary
0250	10B	Alimony/Sep. Maint. Paid	12	N	Spouse
0255	10C	Alimony/Sep. Maint. Paid	12	N	Arkansas Income Only
0260	11A	Support for permanently disabled ind.	12	N	Primary
0265	11B	Support for permanently disabled ind.	12	N	Spouse
0270	11C	Support for permanently disabled ind.	12	N	Arkansas Income Only
0275	12A	Organ Donor Deduction (attach AR1000OD)	12	N	Primary
0280	12B	Organ Donor Deduction (attach AR1000OD)	12	N	Spouse
0285	12C	Organ Donor Deduction (attach AR1000OD)	12	N	Arkansas Income Only
0290	13A	Arkansas Tax Deferred Tuition Savings	12	N	Primary
NOTE The return will be rejected if filed electronically.					
0295	13B	Arkansas Tax Deferred Tuition Savings	12	N	Spouse
NOTE The return will be rejected if filed electronically.					

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
0300	13C	Arkansas Tax Deferred Tuition Savings	12	N Arkansas Income Only
NOTE The return will be rejected if filed electronically.				
0305	14A	Total Other Adjustments	12	N Primary
0310	14B	Total Other Adjustments	12	N Spouse
0315	14C	Total Other Adjustments	12	N Arkansas Income Only
		Schedule Terminus Character	1	Value "\$"

FIELD NBR	FORM LINE	IDENTIFICATION	LGTH	DESCRIPTION
AR1000OD – ORGAN DONOR DEDUCTION				
		Byte count	4	nnnn for Variable
		Start of record sentinel	4	Value!!!!
0000		Record ID	6	AN Value "ARbbbb"
0001		Schedule Type	6	AN Value "ARODbb"
0002		Page Number	5	AN Value "PG01b"
0003		TIN	9	N Required Entry
0004		Filler	1	AN Blank
0005		Occurrence Number	7	N Value "0000001" 0000002"
0055		Spouse SSN	9	N
0060		Name Line 1	(35)	
		a. Primary Last Name	32	AN Required Entry
		b. Primary Suffix	3	AN
0065		Name Line 2	(35)	
		a. Secondary Last Name	32	AN
		b. Secondary Suffix	3	AN
0070		Name Line 3	(35)	
		a. Primary First Name	16	AN
		b. Primary Middle Initial	1	AN
		c. Secondary First Name	16	AN
		d. Secondary Middle Initial	1	AN
		e. Filler	1	AN Blank
100		Donor's Name	36	AN
105		Donor's Relationship to Taxpayer	12	AN
110	1	Total Medical Cost for 2005	12	AN
115	2	Travel Expense	12	N
120	3	Lodging Expense	12	AN
125	4	Total Lost Wages	12	N
130	5	Total Expenses Available for 2005	12	N
135	7	Deduction Allowed	12	N
		Schedule Terminus Character	1	Value "\$"

2005 Arkansas Reject Codes

Updated: 2/9/2006

Code	Form	Message
0001	AR1000 AR1000N	Duplicate Return. An electronically filed return has previously been filed.
0002	AR1000 AR1000N	No Federal Tax Return attached to State return.
0003	AR1000 AR1000N	Missing Form: W-2's were not included with State return. (RE: Line 8 or 8C or Line 9A or Line 9B or Line 9C or Line 10A or Line 10B or Line 10C or Line 11A or Line 11B or Line 11C)
0004	AR1000 AR1000N	Missing Form: 1099R's were not included with State return. (RE: Line 18A or Line 18B or Line 18C or Line 19A or Line 19B or Line 19C)
0005	AR1000 AR1000N	Missing Form: W-2G's were not included with State return. (RE: Federal 1040 Line 21)
0006	AR1000 AR1000N	On-Line Filed Return not allowed for State Only Filing.
0007	AR1000 AR1000N	A return claiming Foreign Income Exclusion (Form 2555) cannot be filed electronically with the State of Arkansas.
0008	AR1000 AR1000N	A return with a Foreign Address cannot be filed electronically with the State of Arkansas.
0009	AR1000 AR1000N	Decedent Tax return does not qualify for Arkansas E-File.
0010	AR1000N	The Non Resident return (AR1000N) cannot be filed as "State Only" or "On-Line Filed" Return.
0011	AR1000N	Missing Form: Schedule ARNR was not included in the unformatted record.
0012	AR1000N	The Non Resident return (AR1000N) cannot be electronically filed if Arkansas Income is less than \$1.00. (RE: Line 23C)
0013	AR1000N	The Non Resident return (AR1000N) cannot be electronically filed if Arkansas Proration Percentage is 0%. (RE: Line 44C) Special Characters CANNOT be used!
0014	AR1000 AR1000N	Return has been rejected and cannot be refiled electronically. A paper return must be mailed.

2005 Arkansas Reject Codes

Code	Form	Message
0015	AR1000 AR1000N	Missing required information for Filing Status: Name, SSN, Dependant Name, or Deceased Year.
0016	AR1000 AR1000N	State Filing Status must match Federal Filing Status. Exception: Federal Filing Status 2 must equal State Filing Status 2 or 4.
0017	AR1000 AR1000N	If Filing Status is 1, 2, 3, 5 or 6 then no values can be entered for Column B.
0018	AR1000 AR1000N	If Filing Status is 1, 2, 3, or 6 & Tax Table is 10 then line 29A must be zero.
0019	AR1000 AR1000N	If Filing Status is 1, 3, 5 or 6 & Tax Table is 20 then line 29A must be less than or equal to \$2,000. If Filing Status is 2 & Tax Table is 20 then line 29A must be less than or equal to \$4,000. If Filing Status is 4 and Tax Table is 20 then 29A and 29B must be less than or equal to \$2,000 each.
0020	AR1000 AR1000N	If Filing Status is 4 or 5 then Low Income Tax Table cannot be used.
0021	AR1000 AR1000N	If Filing Status is 4 then line 30A and 30B must be greater than zero.
0022	AR1000 AR1000N	If Filing Status is 1, 2, 3, 5 or 6 Line 29A must be greater than zero. If Filing Status is 4 both line 29A and 29B must be greater than zero.
0023	AR1000 AR1000N	65 Special Credit does not qualify when claiming the \$6,000 exemption for Retirement.
0024	AR1000 AR1000N	Personal Tax Credits are incorrect. (RE: Line 7A)
0025	AR1000 AR1000N	Dependent(s) . (RE: Line 7B)
0026	AR1000 AR1000N	Number of Developmentally Disabled Dependents not provided. (RE: Line 7C)
0027	AR1000 AR1000N	Total Personal Tax Credits shown on Line 7D and Line 36 must match.
0028	AR1000 AR1000N	If the Military or Retirement exclusion is claimed, then Low Income Tax Table cannot be used. Tax Table must equal Tax Table 20 or Tax Table 30.

2005 Arkansas Reject Codes

Code	Form	Message
0029	AR1000 AR1000N	Missing Form: Schedule AR4 not included with return. (RE: Line 12 or Line 13 or Line 12C or Line 13C)
0030	AR1000 AR1000N	Missing Form: Federal Schedule C not included with return. (RE: Line 15 or Line 15C)
0031	AR1000 AR1000N	Missing Form: Schedule AR1000D or Federal Schedule D is not included with return. (RE: Line 16 or Line 16C)
0032	AR1000 AR1000N	Missing Form: Federal Schedule 4797 or Schedule 4684 not included with return. (RE: Line 17 or Line 17C)
0033	AR1000 AR1000N	Missing Form: Federal Schedule E not included with return. (RE: Line 20 or Line 20C)
0034	AR1000 AR1000N	Missing Form: Federal Schedule F not included with return. (RE: Line 21 or Line 21C)
0035	AR1000 AR1000N	Intergenerational Trust Adjustment cannot be filed electronically. (RE: AR1000ADJ, Line 5)
0036	AR1000 AR1000N	Missing Form: Federal Schedule 3903 not included with return. (RE: AR1000ADJ, Line 6)
0037	AR1000 AR1000N	Texarkana Exemption Schedule AR-TX cannot be filed electronically. (RE: Line 24 or Line 24C)
0038	AR1000 AR1000N	Adjusted Gross Income is incorrect. (RE: Line 27A or Line 27B or Line 27C)
0039	AR1000 AR1000N	Invalid Tax Table passed or Itemized Deduction Indicator not passed. (RE: Line 29)
0040	AR1000 AR1000N	Missing Form: Schedule AR3 not included with return. (RE: Line 29)
0041	AR1000 AR1000N	Missing Form: Schedule AR1000TD not included with return. (RE: Line 33)
0042	AR1000 AR1000N	Missing Form: Schedule AR1800 not included with return. (RE: Line 37)
0043	AR1000 AR1000N	Missing Form: Federal Schedule 2441 or Schedule 2 not included with return. (RE: Line 39)

2005 Arkansas Reject Codes

Code	Form	Message
0044	AR1000 AR1000N	Child Care Credit cannot exceed 20% of the Federal Schedule 2441 or Schedule 2, Line 11. (RE: Line 39)
0045	AR1000 AR1000N	Tax Deferred Tuition Savings cannot be filed electronically filed. (RE: AR1000ADJ, Line 13)
0046	AR1000 AR1000N	Credit for Adoption Expenses cannot be filed electronically. (RE: Line 40)
0047	AR1000 AR1000N	Phenylketonuria Credit cannot be filed electronically. (RE: Line 41)
0048	AR1000 AR1000N	Business & Incentive Credits cannot be filed electronically. (RE: Line 42)
0049	AR1000 AR1000N	No value passed for total credits. (RE: Line 43)
0050	AR1000 AR1000N	Early Childhood Credit cannot be filed electronically. (RE: Line 48)
0051	AR1000 AR1000N	Missing Form: Schedule AR1000CO not included with return. (RE: Line 52)
0052	AR1000 AR1000N	Missing Form: Schedule AR2210 not included with return. (RE: Line 55A or Line 55B)
0053	AR1000 AR1000N	Federal Filing Status must be included in the electronic record.
0054	AR1000 AR1000N	Missing Form: Schedule AR1075 not included with return. (RE: AR3 Line 20)
0055	AR1000 AR1000N	Invalid Deduction Amount. (RE: Line 29A or Line 29B)
0056	AR1000 AR1000N	Both Primary and Spouse must have same residency for Filing Status 2 or 4.
0057	AR1000 AR1000N	Missing Form: Schedule AR1000ADJ not included with return. (RE: Line 25 or Line 25C)
0058	AR1000 AR1000N	Spouse Name and SSN cannot be present for Filing Status 1, 3, or 6.
0059	AR1000 AR1000N	Missing Form: Schedule AR1000OD not included with return. (RE: AR1000ADJ, Line 12)

2005 Arkansas Reject Codes

Code	Form	Message
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0060	AR1000 AR1000N	Missing Form: Federal Schedule 4952 not included with return. (RE: AR3, Line 11)
0061	AR1000 AR1000N	Missing Form: Federal Schedule 4684 not included with return. (RE: AR3, Line 19)
0062	AR1000 AR1000N	Missing Form: Federal Schedule 2106 not included with return. (RE: AR3, Line 21)

305b

305a

305d

305c+

2005 AR1000 ARKANSAS INDIVIDUAL INCOME TAX RETURN

Full Year Resident

Dept. Use Only

Jan 1 - Dec 31, 2005 or fiscal year ending _____, 20 ____ • •

USE LABEL OR PRINT OR TYPE	FIRST NAME(S) AND INITIAL(S) (List for both spouses if applicable)	LAST NAME(S) (See Instructions)	YOUR SOCIAL SECURITY NUMBER	
	070a 070b 070c 070d	060a 065a	003	
	MAILING ADDRESS (Number and Street, P.O. Box or Rural Route)		SPOUSE'S SOCIAL SECURITY NUMBER	
	075		055	
	CITY, STATE AND ZIP CODE		Important You MUST enter your SSN(s) above	
	085 095 100			
FILING STATUS Check Only One Box	1. <input type="checkbox"/> SINGLE (or widowed before 2005 or divorced at end of 2005) 2. <input type="checkbox"/> MARRIED FILING JOINT (Even if only one had income) 3. <input type="checkbox"/> HEAD OF HOUSEHOLD (See Instructions) 305e If the qualifying person is your child, but not your dependent, enter child's name here: 315c		4. <input type="checkbox"/> MARRIED FILING SEPARATELY ON THE SAME RETURN 5. <input type="checkbox"/> MARRIED FILING SEPARATELY ON DIFFERENT RETURNS Enter spouse's name here and SSN above 320e 6. <input type="checkbox"/> QUALIFYING WIDOW(ER) with dependent child Year spouse died: (See Instructions) 320f	
	HAVE YOU FILED A FEDERAL EXTENSION?		<input type="checkbox"/> 305g if you have filed an automatic extension Form 4868. (See Instr.)	
PERSONAL CREDITS	7A. <input type="checkbox"/> YOURSELF <input type="checkbox"/> 65 or OVER <input type="checkbox"/> 65 SPECIAL <input type="checkbox"/> BLIND <input type="checkbox"/> DEAF <input type="checkbox"/> HOUSEHOLD/ <input type="checkbox"/> WIDOW(ER) <input type="checkbox"/> SPOUSE <input type="checkbox"/> 65 or OVER <input type="checkbox"/> 65 SPECIAL <input type="checkbox"/> BLIND <input type="checkbox"/> DEAF		305k	
	7B. First name(s) of dependent(s): (Do not list yourself or spouse) 310b		Multiply number of dependents from Line 7B 310a \$21 = 355 00	
	7C. First name of developmentally disabled individual(s): (See Instr.) 315b		Multiply number of developmentally disabled individuals from Line 7C 315a \$500 = 360 00	
	7D. TOTAL PERSONAL CREDITS: (Add Lines 7A, 7B and 7C. Enter total here and on Line 36)		365 00	
INCOME Attach W-2/1099 Form(s) here / Attach check on top of W-2/1099 Form(s)	ROUND ALL FIGURES TO WHOLE DOLLARS		(A) Your/Total Income	(B) Spouse's Income Status 4 Only
	8. Wages, salaries, tips, etc.:	8	370 00	375 00
	9A. U. S. Military Officer's compensation: (Your/joint gross amount)	9A	385 00	
	9B. U. S. Military Officer's compensation: (Spouse's gross amount)	9B		395 00
	10A. U. S. Military Enlisted compensation: (Your/joint gross amount)	10A	565 00	
	10B. U. S. Military Enlisted compensation: (Spouse's gross amount)	10B		575 00
	11. Minister's income: Gross \$ 400 Less rental value \$ 405	11	410 00	415 00
	12. Interest income: (If over \$1,500, attach page AR4)	12	420 00	425 00
	13. Dividend income: (If over \$1,500, attach page AR4)	13	430 00	435 00
	14. Alimony and separate maintenance received:	14	440 00	445 00
	15. Business or professional income: (Attach Federal Schedule C or C-EZ)	15	450 00	455 00
	16. Capital gains/losses from stocks, bonds, etc.: (See Instr. Attach Federal Schedule D)	16	460 00	465 00
	17. Other gains or (losses): (Attach Federal Form 4797)	17	480 00	485 00
	18. Non-Qualified IRA distributions and taxable annuities:	18	490 00	495 00
	19A. Your/Spouse's Employer pension plan(s)/Qualified IRA(s): (See Important Line 19 Instructions)	19A	505 00	
	19B. Spouse's Employer pension plan(s)/Qualified IRA(s) (Filing Status 4 Only):	19B		515 00
	20. Rents, royalties, partnerships, estates, trusts, etc.: (Attach Federal Schedule E)	20	520 00	525 00
	21. Farm Income: (Attach Federal Schedule F)	21	530 00	535 00
	22. Other income: (List type and amount. See Instructions)	22	540 00	545 00
23. TOTAL INCOME: (Add Lines 8 through 22)	23	550 00	555 00	
ADJUST- MENTS	24. Border city exemption: (Attach Form AR - TX)	24	655 00	660 00
	25. Total Other Adjustments: (Attach Form AR1000ADJ)	25	665 00	670 00
	26. TOTAL ADJUSTMENTS: (Add Lines 24 and 25)	26	675 00	680 00
	27. ADJUSTED GROSS INCOME: (Subtract Line 26 from Line 23)	27	685 00	690 00

		(A) Your/Total Income		(B) Spouse Income Status 4 Only			
TAX COMPUTATION	28. ADJUSTED GROSS INCOME: (From Line 27, Columns A and B, Page AR1)	28	685	00	28	690	00
	29. Select tax table: (Check the appropriate box)						
	• <input type="checkbox"/> LOW INCOME Table 1 305m <input type="checkbox"/> REGULAR Table 2						
	If you qualify for the Low Income Tax Table, enter zero (0) on Line 29A. If not, then:						
	Enter the larger of your:						
	• <input type="checkbox"/> Itemized Deductions (See Itemized Deduction Schedule, Line 28)						
	OR 305r						
	• <input type="checkbox"/> Standard Deduction (See Standard Deduction Instructions)	29	705	00	29	710	00
	30. NET TAXABLE INCOME: (Subtract Line 29 from Line 28)	30	715	00	30	720	00
	31. Tax: (Enter tax from tax table)	31	725	00	31	730	00
32. Combined tax: (Add amounts from Lines 31A and 31B and enter here)	32			32	735	00	
33. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)	33			33	740	00	
34. IRA and qualified plan withdrawal and overpayment penalties: (Attach Federal Form 5329, if required)	34			34	745	00	
35. TOTAL TAX: (Add Lines 32 through 34)	35			35	750	00	
TAX CREDITS	36. Personal Tax Credit: (Enter total from Line 7D, page AR1)	36	755	00			
	37. State Political Contributions Credit: (Attach AR1800 or schedule)	37	760	00			
	38. Other State Tax Credit: [Attach a copy of other state tax return(s)]	38	765	00			
	39. Child Care Credit: (Attach Federal Form 2441 or 1040A, Sch. 2, 20% of Federal credit allowed)	39	770	00			
	40. Credit for Adoption Expenses: (Attach Form 8839)	40	775	00			
	41. Phenylketonuria Disorder Credit: (See Instructions. Attach AR1113)	41	880	00			
	42. Business and Incentive Tax Credit: (Attach schedule and certificate)	42	780	00			
	43. TOTAL CREDITS: (Add Lines 36 through 42)	43				785	00
	44. NET TAX: (Subtract Line 43 from Line 35. If Line 43 is greater than Line 35, enter 0)	44				790	00
	PAYMENTS	45. Arkansas Income Tax withheld: (Attach State copies of W-2 Forms)	45	795	00		
46. Estimated tax paid or credit brought forward from last year:		46	800	00			
47. Payments made with extension: (See Instructions)		47	805	00			
48. Early childhood program: Certification Number: 305n (Attach Fed. Form 2441 or 1040A, Sch. 2 & Form AR1000EC; 20% of Fed. credit allowed) ...		48	810	00			
49. TOTAL PAYMENTS: (Add Lines 45 through 48)		49				815	00
REFUND OR TAX DUE	50. AMOUNT OF OVERPAYMENT/REFUND: (If Line 49 is greater than Line 44, enter difference)	50				820	00
	51. Amount to be applied to 2006 estimated tax:	51	825	00			
	52. Amount of Checkoff Contributions: (Attach Schedule AR1000-CO)	52	830	00			
	53. AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 51 and 52 from Line 50)	53			REFUND	840	00
	54. AMOUNT DUE: (If Line 49 is less than Line 44, enter difference; If over \$1,000, See Instructions)	54			TAX DUE	845	00
	55A. Attach Form AR2210: Enter Exception in box 55A • 850 Penalty 55B • 855 00						
	55C. Please attach your check or money order, payable to "Dept. of Finance and Administration", for the tax due and penalty (if applicable). Be sure to write your Social Security Number on your check:				TOTAL DUE	860	00
56. Amount of income not subject to Arkansas tax from AR4, Part III: (Memorandum only)		865		May the Arkansas Revenue Agency discuss this with the preparer shown below: 320c <div style="display: flex; justify-content: flex-end; margin-top: 5px;"> <input type="checkbox"/> Yes <input type="checkbox"/> No </div>			
PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.							
PLEASE SIGN HERE	Your Signature		Occupation	Date	Home Telephone: 115		
	Spouse's Signature		Occupation	Date	Work Telephone: 885		
PAID PREPARER	Paid Preparer's Signature		ID Number/Social Security Number		For Department Use Only		
	Preparer's Name 052b		050a 050b		A <input type="checkbox"/>		
	Address 052c		City/State/Zip 052d 052e 050c 050d		B <input type="checkbox"/>		
			Telephone Number 300c		C <input type="checkbox"/>		
<div style="text-align: center; color: red; font-weight: bold; font-size: 1.2em;">Please Note: DUE DATE IS APRIL 17, 2006</div>							
<div style="display: flex; align-items: center;"> <div style="text-align: center; width: 20%;"> Mailing Information </div> <div style="flex-grow: 1;"> Mail REFUND returns to: DFA State Income Tax, P. O. Box 1000, Little Rock, AR 72203-1000. Mail TAX DUE returns to: DFA State Income Tax, P. O. Box 2144, Little Rock, AR 72203-2144. Mail NO TAX DUE returns to: DFA State Income Tax, P. O. Box 8026, Little Rock, AR 72203-8026. </div> </div>							

AR3 ARKANSAS INDIVIDUAL INCOME TAX RETURN

Itemized Deduction Schedule

2005

Name	Social Security Number
070a 070b 060	003

MEDICAL AND DENTAL EXPENSES: [Do not include expense(s) paid by others]. (See Instructions)

1. Medical and dental expenses:	1	080	00
2. Enter amount from AR1000/AR1000NR, Line 28A and 28B	2	085	00
3. Multiply Line 2 by 7.5% (.075)	3	090	00
4. TOTAL MEDICAL EXPENSE: (Subtract Line 3 from Line 1; If Line 3 is more than Line 1, enter -0-)	4	095	00

TAXES: (See Instructions)

5. Real estate tax:	5	100	00
6. Personal property tax or other taxes (Attach List):	6	105	00
7. TOTAL TAXES: (Add Lines 5 and 6)	7	110	00

INTEREST EXPENSE: (See Instructions)

8. Home mortgage interest paid to financial institutions:	8	115	00
9. Home mortgage interest paid to an individual:			
Name: 140			
Address: 145	9	120	00
10. Deductible points:	10	125	00
11. Investment interest: (Attach Federal Form 4952)	11	130	00
12. TOTAL INTEREST EXPENSE: (Add Lines 8 through 11)	12	135	00

CONTRIBUTIONS: (See Instructions)

13. Cash contributions:	13	150	00
14. Art and literary contributions: (See Instructions)	14	155	00
15. Check-off contributions: (See Instructions)	15	160	00
16. Other: 180	16	165	00
17. Carryover contributions from prior years:	17	170	00
18. TOTAL CONTRIBUTIONS: (Add Lines 13 through 17)	18	175	00

CASUALTY AND THEFT LOSSES: (See Instructions)

19. TOTAL CASUALTY AND THEFT LOSSES: (Attach Federal Form 4684)	19	185	00
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POST-SECONDARY EDUCATION TUITION DEDUCTION: (See Instructions)

20. TOTAL POST-SECONDARY EDUCATION TUITION DEDUCTION: (Attach AR1075(s))	20	260	00
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MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT: (See Instructions)

21. Unreimbursed employment business expenses: (Attach Federal Form 2106)	21	190	00
22. Other Expenses: (List type and amount) 210	22	195	00
23. Add the amounts on Lines 21 and 22. Enter the total.	23	200	00
24. Enter the amount from AR1000/AR1000NR, Line 28A and 28B.	24	205	00
25. Multiply Line 24 above by 2% (.02)	25	215	00
26. TOTAL MISCELLANEOUS DEDUCTIONS: (Subtract Line 25 from Line 23; If Line 25 is more than Line 23, enter -0-)	26	220	00

OTHER MISCELLANEOUS DEDUCTIONS: (See Instructions)

27. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION. (Attach list)	27	225	00
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TOTAL ITEMIZED DEDUCTIONS:

28. If the amount on AR1000/AR1000NR, Line 28A and 28B is \$145,950 or less (\$72,975 if married filing separately on separate returns), add Lines 4, 7, 12, 18, 19, 20, 26 and 27. Enter the total here. If the amount on AR1000/AR1000NR, Line 28A and 28B is over \$145,950 (\$72,975 if married filing separately on separate returns), see worksheet in the instructions to calculate the allowable amount to enter. Enter allowable amount here. IF YOU CHECKED FILING STATUS 1, 2, 3 OR 6, enter the allowable amount here and on AR1000/AR1000NR, Line 29A	28	230	00
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Note: Complete lines 29 through 33 ONLY if you and your spouse are using Filing Status 4 or 5.

	YOUR	SPOUSE'S
	Adjusted Gross Income Line 28, Column A	Adjusted Gross Income Line 28, Column B
29. Enter the adjusted gross income from AR1000/AR1000NR Line 28, Columns A and B here.	29A 265 00	29B 270 00
30. Total Arkansas adjusted gross income, add columns 29A and 29B from above and enter here.	30 235 00	
31. Divide the amount on Line 29A by the amount on Line 30. Enter the percentage here.	31 240 %	
32. Multiply Line 28 by the percentage on Line 31. Enter here and on AR1000/AR1000NR, Line 29, Col. A (YOU)	32 245 00	
33. Subtract Line 32 from Line 28. Enter here and on AR1000/AR1000NR, Line 29, Col. B. If you and your spouse are using Filing status 5, enter this amount on Line 29, Col. A of your spouse's return. (SPOUSE)	33 255 00	

Name <div style="text-align: center; margin-top: 5px;">070a 070b 060a</div>				Social Security Number <div style="text-align: center; margin-top: 5px;">003</div>			
--	--	--	--	---	--	--	--

Part I TAXABLE INTEREST INCOME Interest on bank deposits, notes, mortgages, interest from individuals, corporation bonds, savings and loan deposits and credit union deposits are taxable. Interest on obligations of other states and subdivisions are fully taxable. List below the names of the interest source and designate the ownership by writing Y (Yours), S (Spouse) or J (Joint).	Part II TAXABLE DIVIDEND INCOME Dividends and other distributions on stock are fully taxable. There is no dividend exclusion applicable to Arkansas. List below the names of the dividend source and designate the ownership by writing Y (Yours), S (Spouse) or J (Joint).
---	---

1.YS	NAME OF PAYER	AMOUNT		1.YS	NAME OF PAYER	AMOUNT	
080	085	090	00	505	510	515	00
095	100	105	00	520	525	530	00
110	115	120	00	535	540	545	00
125	130	135	00	550	555	560	00
140	145	150	00	565	570	575	00
155	160	165	00	580	585	590	00
170	175	180	00	595	600	605	00
185	190	195	00	610	615	620	00
200	205	210	00	625	630	635	00
215	220	225	00	640	645	650	00
230	235	240	00	655	660	665	00
245	250	255	00	670	675	680	00
260	265	270	00	685	690	695	00
275	280	285	00	700	705	710	00
290	295	300	00	715	720	725	00
305	310	315	00	730	735	740	00
320	325	330	00	745	750	755	00
335	340	345	00	760	765	770	00
350	355	360	00	775	780	785	00
365	370	375	00	790	795	800	00
380	385	390	00	805	810	815	00
395	400	405	00	820	825	830	00
410	415	420	00	835	840	845	00
425	430	435	00	850	855	860	00
440	445	450	00	865	870	875	00
455	460	465	00	880	885	890	00
470	475	480	00	895	900	905	00
485	490	495	00	910	915	920	00
2. Add the amounts on Line 1. Enter the result here and on Line 12, AR1/NR1.		500	00	2. Add the amounts on Line 1. Enter the result here and on Line 13, AR1/NR1.		925	00

Part III INCOME NOT SUBJECT TO ARKANSAS TAX (See Instructions on page 13)			
930	935	00	1010
940	945	00	1020
950	955	00	1030
960	965	00	1040
970	975	00	1050
980	985	00	1060
990	995	00	1070
1000	1005	00	1080
TOTAL INCOME NOT SUBJECT TO ARKANSAS TAX: (Enter here and on page AR2/NR2, Line 56)			1090

STATE OF ARKANSAS
Lump-Sum Distribution Averaging
For Total Distribution from Qualified Retirement Plan

Attach to AR1000 or AR1000NR

See Instructions on Reverse Side

Name(s) as shown on return			Social Security Number	
070a	070b	060a	003	
PART I			YES	NO
Complete this part to see if you qualify to use the AR1000TD				
1. Was this a distribution of a plan participant's entire balance from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No", do not use this form.	1		080	
2. Did you roll over any part of the distribution? If "Yes", do not use this form.	2		085	
3. Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3		090	
4. Were you (a) a plan participant who received this distribution (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution?	4		095	
If you answered "No" to both questions 3 and 4, do not use this form.				
5a. Did you use Form AR1000TD for a previous distribution from your own plan? If "Yes," do not use this form for a 2005 distribution from your own plan.	5a		100	
b. If you are receiving this distribution as a beneficiary of a plan participant who died, was the AR1000TD used for a previous distribution received for that plan participant? If "Yes," you may not use the form for this distribution.	b		105	
PART II 10 YEAR AVERAGING				
Refer to Instructions to see if you qualify for 10 year averaging				
1. Total income from payer's statement. (Form 1099R, Box 2a). (Enter on this line instead of on AR1000 or AR1000NR.)	1		120	
2. Current actuarial value of annuity from Form 1099R, Box 8. (If none, enter -0-).	2		125	
3. Total taxable amount. (Add Lines 1 and 2.) If total is \$70,000 or more, skip Lines 4 through 7 and enter amount on Line 8.	3		130	
4. Multiply Line 3 by 50% (.50); but do not enter more than \$10,000.	4	135		
5. Subtract \$20,000 from Line 3. (Enter the difference.) If result is zero or less, enter -0-	5	140		
6. Multiply Line 5 by 20% (.20).	6	145		
7. Minimum distribution allowance. (Subtract Line 6 from Line 4.)	7		150	
8. Subtract Line 7 from Line 3.	8		155	
9. Enter 10% (.10) of Line 8.	9		160	
10. Tax on the amount on Line 9. (Use tax rate schedule on reverse side.)	10		165	
11. Multiply Line 10 by 10. If Line 2 is zero, skip Lines 12 through 17, and enter on Line 18.	11		170	
12. Divide Line 2 by Line 3. (Carry to four decimal places.)	12		175	
13. Multiply Line 7 by Line 12	13		180	
14. Subtract Line 13 from Line 2.	14		185	
15. Multiply Line 14 by 10% (.10).	15		190	
16. Tax on amount on Line 15. (Use tax rate schedule on reverse side.)	16		195	
17. Multiply Line 16 by ten (10).	17		200	
18. Subtract Line 17 from Line 11. (Enter this amount on Line 33 of AR1000 or AR1000NR.)	18		205	

AR1000TD (R 10/05)

STATE OF ARKANSAS
Political Contributions Credit Schedule
INDIVIDUAL INCOME TAX RETURN

Name 070a 070b 060a	Social Security Number 003
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A credit of up to \$50.00 per taxpayer (\$100.00 for a joint return) is allowed against your Arkansas Individual Income Tax liability for money contributions made by the taxpayer to one of the following:

- (1) A candidate seeking nomination or election to a public office or to the candidate's campaign committee; or
- (2) A small donor political action committee as defined by Arkansas Code Annotated § 7-6-201; or
- (3) An approved political action committee as defined by Arkansas Code Annotated § 7-6-201; or
- (4) An organized political party as defined in Arkansas Code Annotated § 7-1-101.

For the purposes of this credit, "Public Office" means any office created by or under the authority of the laws of the State of Arkansas, or a subdivision thereof, that is filled by the voters. **The credit does not apply to contributions made to candidates for federal offices.** The contribution must be made by **April 15, 2006** to be claimed on the 2005 tax return.

A. Name of Candidate or Organization	B. Office Sought	C. Amount	
200	205	210	00
215	220	225	00
230	235	240	00
245	250	255	00
260	265	270	00
275	280	285	00
290	295	300	00
305	310	315	00
320	325	330	00
335	340	345	00
		D. TOTAL	365 00

Instructions:

1. The credit allowed shall be the aggregate contributions, not to exceed \$50.00 per taxpayer (\$100.00 on a joint return). List the name of the candidate or organization to whom the contribution was made in Section A, the office being sought in Section B and the amount in Section C.
2. Total the amounts and enter in Section D.
3. Enter the amount in Section D or \$50.00 per taxpayer (\$100.00 for a joint return), whichever is less, on AR1000/AR1000NR, Line 37.

STATE OF ARKANSAS

Underpayment of Estimated Tax by Individuals

(Attach to Form AR1000 or Form AR1000NR)

Name <div style="display: flex; justify-content: space-around; margin-top: 10px;"> 070a 070b 060a </div>	Social Security Number <div style="text-align: center; margin-top: 10px;">003</div>
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PART I REQUIRED ANNUAL PAYMENT

1. Enter your 2005 net tax: (Line 44, Form AR1000 or Line 44D, AR1000NR)	1	100
2. Enter 90% (.90) of the amount shown on Line 1:	2	105
3. Enter 2005 Arkansas income tax withheld: (Line 45, AR1000 or AR1000NR)	3	110
4. Subtract Line 3 from Line 1: (If the result is \$1,000 or less, stop here, do not complete this schedule)	4	115
5. Enter your 2004 net tax liability: (Line 52, AR1000 or Line 52D, AR1000NR)	5	120
6. Required annual payment. Enter the smaller of Line 2 or Line 5:	6	125

Note: If Line 3 is equal to or more than Line 6, stop here, you do not owe the penalty.

PART II COMPUTING THE PENALTY

		PAYMENT DUE DATES			
		A 4-15-05	B 6-15-05	C 9-15-05	D 1-15-06
7. Required installments. Enter 1/4 (.25) of Line 6, AR2210 in each column:	7	130	165	220	275
8. Estimated tax paid and tax withheld (See Instructions). For column A only , also enter the amount from Line 8 on Line 12. If Line 8 is equal to or more than Line 7 for all payment periods, stop here, you do not owe the penalty. Complete Lines 9 through 15 of each column before going to the next column: ..	8	135	170	225	280
9. Enter amount, if any, from Line 15 of previous column:	9		175	230	285
10. Add Lines 8 and 9:	10		180	235	290
11. Add amounts on Line 13 and 14 of previous column:	11		185	240	295
12. Subtract Line 11 from Line 10. If zero or less, enter 0. For column A only, enter the amount from Line 8:	12	140	190	245	300
13. If the amount on Line 12 is zero, subtract Line 10 from Line 11, otherwise enter zero:	13		195	250	
14. Underpayment. If Line 7 is equal to or more than Line 12, subtract Line 12 from Line 7. Then go to Line 9 of the next column. Otherwise go to Line 15:	14	145	200	255	305
15. Overpayment. If Line 12 is more than Line 7, subtract Line 7 from Line 12, then go to Line 9 of the next column:	15	150	205	260	310
16. Number of days from the payment due date shown at top of column to the date the amount on Line 14 was paid, or 4-15-06, whichever is earlier:	16	155	210	265	315
17. Underpayment on Line 14 X Number of days on Line 16 X .10	17	160	215	270	320
18. PENALTY. Add all the amounts on Line 17 in all columns. Enter the total here and on Form AR1000/AR1000NR, Line 55B:		325			
PART III If you are claiming an exception (See list on back of this form) from the Underestimate Penalty, please enter the exception in the box to the right and on Form AR1000/AR1000NR, Line 55A.		330			

THIS FORM MUST BE ATTACHED TO ANY RETURN CLAIMING AN EXCEPTION FROM UNDERPAYMENT OF ESTIMATED TAX PENALTY. YOU MUST ENTER THE EXCEPTION NUMBER IN THE BOX ON LINE 55A, FORM AR1000/AR1000NR

One Form Per Student Per Institution

Name as Shown on Return	070a	070b	060a	Social Security Number	003
1. Individual Attending Institution				Social Security Number	105
	100			Relationship to Taxpayer	110

2. Name of Institution: _____ 115

Check One: ☒ 120 2-Year ☒ 125 4-Year ☒ 130 Technical Institute

3. Total Tuition paid by Taxpayer: (See Instructions)	3 >	135	00
4. Multiply line 3 by 50% (.50):	4 >	140	00
5. Multiply the appropriate Weighted Average Tuition by 50% (.50): (See Instructions)	5 >	145	00
6. Enter the lesser of line 4 or line 5 here and on Form AR3, Line 20:	6 >	150	00

Instructions

- Line 1. Enter the name of the individual attending a post-secondary educational institution, social security number and relationship to taxpayer. (Taxpayer, taxpayer's spouse or taxpayer's dependent)
- Line 2. Enter the name of the institution. Study must be for an associate, undergraduate or graduate degree. The institution can be located out of Arkansas, but you must use the Arkansas Weighted Tuition Average in determining the maximum allowable deduction.
- Line 3. Enter the amount of tuition paid. Reduce the amount of tuition paid by any reimbursements from scholarships, grants and/or fellowships. **Do not** include expenses paid for fees, books, or lodging.
- Line 4. Enter 50% of Line 3, tuition paid.
- Line 5. Enter 50% of the Weighted Average Tuition. The Weighted Average Tuition shall be determined for the three classifications each year. The three classifications are 2-year colleges, 4-year colleges and technical institutes located in Arkansas. The Weighted Average Tuition for tax year 2005 is as follows:

	Per Year
2-year Colleges	\$ 1,919
4-year Colleges	\$ 4,949
Technical Institutes	\$ 1,153

- Line 6. Total the amounts of all AR1075's and enter on the Itemized Deduction Schedule (AR3), Line 20, Post-Secondary Educational Tuition Deduction.

2005 AR1000NR ARKANSAS INDIVIDUAL INCOME TAX RETURN

Nonresident and Part Year Resident

Dept. Use Only

N

Jan 1 - Dec 31, 2005 or fiscal year ending _____, 20 _____

USE LABEL OR PRINT OR TYPE	FIRST NAME(S) AND INITIAL(S) <i>(List for both spouses if applicable)</i> ● 070a 070b 070c 070d	LAST NAME(S) <i>(See Instructions)</i> ● 060a 065a	YOUR SOCIAL SECURITY NUMBER ● 003	
	MAILING ADDRESS <i>(Number and Street, P.O. Box or Rural Route)</i> ●		SPOUSE'S SOCIAL SECURITY NUMBER ● 055	
	CITY, STATE AND ZIP CODE ●		Important ▲ You MUST enter your SSN(s) above ▲	
	ATTACH A COPY OF YOUR COMPLETE FEDERAL RETURN			
FILING STATUS Check Only One Box	1. ● <input type="checkbox"/> SINGLE <i>(or widowed before 2005 or divorced at end of 2005)</i> 2. ● <input type="checkbox"/> MARRIED FILING JOINT <i>(Even if only one had income)</i> 3. ● <input type="checkbox"/> HEAD OF HOUSEHOLD <i>(See Instructions)</i> If the qualifying person is your child but not your dependent, enter child's name here: _____		4. ● <input type="checkbox"/> MARRIED FILING SEPARATELY ON THE SAME RETURN 5. ● <input type="checkbox"/> MARRIED FILING SEPARATELY ON DIFFERENT RETURNS Enter spouse's name here and SSN above _____ 6. ● <input type="checkbox"/> QUALIFYING WIDOW(ER) with dependent child. Year spouse died: <i>(See Instructions)</i> _____	
	HAVE YOU FILED A FEDERAL EXTENSION?		● <input type="checkbox"/> Check this box if you have filed an automatic Federal Extension Form 4868. <i>(See Instr.)</i>	
PERSONAL CREDITS	7A. <input type="checkbox"/> YOURSELF ● <input type="checkbox"/> 65 or OVER ● <input type="checkbox"/> 65 SPECIAL ● <input type="checkbox"/> BLIND ● <input type="checkbox"/> DEAF <input type="checkbox"/> HEAD OF HOUSEHOLD/ QUALIFYING WIDOW(ER) <input type="checkbox"/> SPOUSE ● <input type="checkbox"/> 65 or OVER ● <input type="checkbox"/> 65 SPECIAL ● <input type="checkbox"/> BLIND ● <input type="checkbox"/> DEAF Multiply number of boxes checked from Line 7A <input type="checkbox"/> X \$21 = _____ 00		00	
	7B. First name(s) of dependent(s): <i>(Do not list yourself or spouse)</i> _____ Multiply number of dependents from Line 7B _____ ● <input type="checkbox"/> X \$21 = _____ 00			
	7C. First name of developmentally disabled individual(s): <i>(See Instr.)</i> _____ Multiply number of developmentally disabled individuals from Line 7C _____ ● <input type="checkbox"/> X \$500 = _____ 00			
	7D. TOTAL PERSONAL CREDITS: <i>(Add Lines 7A, 7B and 7C. Enter total here and on Line 36)</i> _____ 7D _____ 00			
INCOME Attach W-2/1099 Form(s) here / Attach check on top of W-2/1099 Form(s)	ROUND ALL INCOME FIGURES TO WHOLE DOLLARS		(C) Arkansas Income Only	
	8. Wages, salaries, tips, etc.: _____ 8			090 00
	9A. U. S. Military Officer's compensation: <i>(Your/joint gross amt.)</i> ● _____ 00 Less \$6,000 9A			095 00
	9B. U. S. Military Officer's compensation: <i>(Spouse's gross amt.)</i> ● _____ 00 Less \$6,000 9B			100 00
	10A. U. S. Military Enlisted compensation: <i>(Your/joint gross amt.)</i> ● _____ 00 Less \$9,000 10A			175 00
	10B. U. S. Military Enlisted compensation: <i>(Spouse's gross amt.)</i> ● _____ 00 Less \$9,000 10B			180 00
	11. Minister's income: Gross \$ _____ Less rental value \$ _____ 11			105 00
	12. Interest income: <i>(If over \$1,500, attach page AR4)</i> _____ 12			110 00
	13. Dividend income: <i>(If over \$1,500, attach page AR4)</i> _____ 13			115 00
	14. Alimony and separate maintenance received: _____ 14			120 00
	15. Business or professional income: <i>(Attach Federal Schedule C or C-EZ)</i> _____ 15			125 00
	16. Capital gains/losses from stocks, bonds, etc.: <i>(See Instr. Attach Federal Schedule D)</i> ... 16			130 00
	17. Other gains or (losses): <i>(Attach Federal Form 4797)</i> _____ 17			135 00
	18. Non-Qualified IRA distributions and taxable annuities: _____ 18			140 00
	19A. Your/Joint Employer pension plan(s)/Qualified IRA(s): <i>(See Important Line 19 Instructions)</i> Gross Distribution ● _____ 00 Taxable Amount ● _____ 00 Less \$6,000 19A			145 00
	19B. Spouse Employer pension plan(s)/Qualified IRA(s): <i>(Filing Status 4 only)</i> Gross Distribution ● _____ 00 Taxable Amount ● _____ 00 Less \$6,000 19B			150 00
	20. Rents, royalties, partnerships, estates, trusts, etc.: <i>(Attach Federal Schedule E)</i> _____ 20			155 00
	21. Farm Income: <i>(Attach Federal Schedule F)</i> _____ 21			160 00
22. Other income: <i>(List type and amount. See Instructions)</i> _____ 22		165 00		
23. TOTAL INCOME: <i>(Add Lines 8 through 22)</i> _____ 23		● 170 00		
ADJUST- MENTS	24. Border city exemption: <i>(Attach Form AR - TX)</i> _____ 24		● 215 00	
	25. Total Other Adjustments: <i>(Attach Form AR1000ADJ)</i> _____ 25		220 00	
	26. TOTAL ADJUSTMENTS: <i>(Add Lines 24 and 25)</i> _____ 26		● 225 00	
	27. ADJUSTED GROSS INCOME: <i>(Subtract Line 26 from Line 23)</i> _____ 27		● 230 00	

TAX COMPUTATION		(A) Your/Total Income	(B) Spouse's Income Status 4 Only
28.	ADJUSTED GROSS INCOME: (From Line 27, Columns A and B, Page NR1)	00	28 00
29.	Select tax table: (Check the appropriate box) <div style="display: flex; justify-content: space-around;"> <input type="checkbox"/> LOW INCOME Table 1 <input type="checkbox"/> REGULAR Table 2 </div> If you qualify for the Low Income Tax Table, enter zero (0) on Line 29A. If not, then: Enter the larger of your: <div style="display: flex; justify-content: space-around; margin-top: 5px;"> <input type="checkbox"/> Itemized Deductions (See Itemized Deduction Schedule, Line 28) OR <input type="checkbox"/> Standard Deduction (See Standard Deduction Instructions)</div>	29 00	29 00
30.	NET TAXABLE INCOME: (Subtract Line 29 from Line 28)	30 00	30 00
31.	Tax: (Enter tax from tax table)	31 00	31 00
32.	Combined tax: (Add amounts from Lines 31A and 31B and enter here)	32	32 00
33.	Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)	33 00	33 00
34.	IRA and qualified plan withdrawal and overpayment penalties: (Attach Federal Form 5329, if required)	34 00	34 00
35.	TOTAL TAX: (Add Lines 32 through 34)	35 00	35 00
TAX CREDITS			
36.	Personal Tax Credit: (Enter total from Line 7D, page NR1)	36 00	
37.	State Political Contributions Credit: (Attach AR1800 or schedule)	37 00	
38.	Other State Tax Credit: (Attach a copy of other state tax return(s))	38 00	
39.	Child Care Credit: (Attach Fed. Form 2441 or 1040A, Sch. 2, 20% of Federal credit allowed) ...	39 00	
40.	Credit for Adoption Expenses: (Attach Form 8839)	40 00	
41.	Phenylketonuria Disorder Credit: (See Instructions. Attach AR1113)	41 00	
42.	Business and Incentive Tax Credit: (Attach schedule and certificate)	42 00	
43.	TOTAL CREDITS: (Add Lines 36 through 42)	43 00	43 00
44.	NET TAX: (Subtract Line 43 from Line 35. If Line 43 is greater than Line 35, enter 0)	44 00	44 00
PRORATION			
44A.	Enter the amount from Line 27, Column C:	230 00	
44B.	Enter the total amount from Line 27, Columns A and B:	235 00	
44C.	Divide Line 44A by 44B: (See Instructions).		240 %
44D.	APPORTIONED TAX LIABILITY: (Multiply Line 44 by Line 44C)		245 00
PAYMENTS			
45.	Arkansas Income Tax withheld: (Attach State copies of W-2 Forms)	45 00	
46.	Estimated tax paid or credit brought forward from last year:	46 00	
47.	Payments made with extension: (See Instructions)	47 00	
48.	Early childhood program: Certification Number: _____ (Attach Fed. Form 2441 or 1040A, Sch. 2 & Form AR1000EC; 20% of Fed. credit allowed)	48 00	
49.	TOTAL PAYMENTS: (Add Lines 45 through 48)	49 00	49 00
REFUND OR TAX DUE			
50.	AMOUNT OF OVERPAYMENT/REFUND: (If Line 49 is greater than Line 44D, enter difference)	50 00	50 00
51.	Amount to be applied to 2006 estimated tax:	51 00	
52.	Amount of Checkoff Contributions: (Attach Schedule AR1000-CO)	52 00	
53.	AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 51 and 52 from Line 50)	REFUND 53 00	53 00
54.	AMOUNT DUE: (If Line 49 is less than Line 44D, enter difference; If over \$1,000, see instructions)	TAX DUE 54 00	54 00
55A.	Attach Form AR2210: Enter Exception in box 55A • _____ Penalty 55B • _____		
55C.	Please attach your check or money order, payable to "Dept. of Finance and Administration", for the tax due and penalty (if applicable). Be sure to write your Social Security Number on your check:	TOTAL DUE 55C •	00
56.	Amount of income not subject to Arkansas tax from AR4, Part III: (Memorandum only)	May the Arkansas Revenue Agency discuss this return with the preparer shown below? <input type="checkbox"/> Yes <input type="checkbox"/> No	
PLEASE SIGN HERE			
PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Your Signature		Occupation	Date
Spouse's Signature		Occupation	Date
		Home Telephone:	
		Work Telephone:	
PAID PREPARER			
Paid Preparer's Signature		ID Number/Social Security Number	For Department Use Only
Preparer's Name		City/State/Zip	A •
Address		Telephone Number	B •
			C •
			D •
			E •
			F •

STATE OF ARKANSAS
SCHEDULE OF CHECK-OFF CONTRIBUTIONS
INDIVIDUAL INCOME TAX RETURN

ATTACH AS THE THIRD PAGE OF YOUR RETURN

NAME • 070a 070b 060a SSN • 003
 SPOUSE'S NAME: 070c 070d 065a SSN: 055
 ADDRESS • 075
 CITY • 085 STATE • 095 ZIP • 100

INSTRUCTIONS: Check the appropriate box and enter the designated amount for each check-off in the box provided. Total your contributions and enter the amount in Box 8. **Contributions are limited to whole dollar amounts only.**

FOR TAXPAYERS THAT ARE DUE A REFUND: This schedule **must** be attached to any return claiming a check-off contribution. Enter the amount in Box 8 on Line 52 of the AR1000/AR1000NR or Line 24 of the AR1000S. The total amount you contribute will reduce your refund by a corresponding amount. If this schedule is not attached to your AR1000/AR1000NR/AR1000S or if the amount in Box 8 is not entered on Line 52 of the AR1000/AR1000NR or Line 24 of the AR1000S, your contribution will not be recognized and the amount will be refunded to you.

FOR TAXPAYERS THAT OWE ADDITIONAL TAXES: Detach this schedule and submit a separate check for the amount of your check-off contributions. **Mail to:** Arkansas Individual Income Tax - Accounting Branch, P.O. Box 3628, Little Rock, AR 72203

1. ARKANSAS DISASTER RELIEF PROGRAM. CLS 1162 • <div style="display: flex; justify-content: space-between; margin-top: 5px;"> [150] \$1 [155] \$5 [160] \$10 [165] <u>170</u> [175] <u>Your Total Refund</u> </div> <div style="text-align: center; margin-top: 5px; font-size: small;">Enter Amount</div>	<div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">\$ <u>180</u></div>
2. U.S. OLYMPIC COMMITTEE PROGRAM. CLS 1145 • <div style="display: flex; justify-content: space-between; margin-top: 5px;"> [185] \$1 [190] \$5 [195] \$10 [200] <u>205</u> [210] <u>Your Total Refund</u> </div> <div style="text-align: center; margin-top: 5px; font-size: small;">Enter Amount</div>	<div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">\$ <u>215</u></div>
3. ARKANSAS SCHOOL FOR THE BLIND/SCHOOL FOR THE DEAF. CLS 1164 • <div style="display: flex; justify-content: space-between; margin-top: 5px;"> [220] \$1 [225] \$5 [230] \$10 [235] <u>240</u> [245] <u>Your Total Refund</u> </div> <div style="text-align: center; margin-top: 5px; font-size: small;">Enter Amount</div>	<div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">\$ <u>250</u></div>
4. BABY SHARON'S CHILDREN'S CATASTROPHIC ILLNESS PROGRAM. CLS 1144 • <div style="display: flex; justify-content: space-between; margin-top: 5px;"> [255] \$1 [260] \$5 [265] \$10 [270] <u>275</u> [280] <u>Your Total Refund</u> </div> <div style="text-align: center; margin-top: 5px; font-size: small;">Enter Amount</div>	<div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">\$ <u>285</u></div>
5. ORGAN DONOR AWARENESS EDUCATION PROGRAM. CLS 1146 • <div style="display: flex; justify-content: space-between; margin-top: 5px;"> [290] \$1 [295] \$5 [300] \$10 [305] <u>310</u> [315] <u>Your Total Refund</u> </div> <div style="text-align: center; margin-top: 5px; font-size: small;">Enter Amount</div>	<div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">\$ <u>320</u></div>
6. AREA AGENCIES ON AGING PROGRAM. CLS 1149 • <div style="display: flex; justify-content: space-between; margin-top: 5px;"> [325] \$1 [330] \$5 [335] \$10 [340] <u>345</u> [350] <u>Your Total Refund</u> </div> <div style="text-align: center; margin-top: 5px; font-size: small;">Enter Amount</div>	<div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">\$ <u>355</u></div>
7. MILITARY FAMILY RELIEF PROGRAM. CLS 1147 • <div style="display: flex; justify-content: space-between; margin-top: 5px;"> [360] \$1 [365] \$5 [370] \$10 [375] \$20 [380] <u>385</u> [390] <u>Your Total Refund</u> </div> <div style="text-align: center; margin-top: 5px; font-size: small;">Enter Amount</div>	<div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">\$ <u>395</u></div>
8. TOTAL CHECK-OFF CONTRIBUTIONS. <div style="display: flex; justify-content: space-between; margin-top: 5px;"> AR1000-CO (R10/05) </div>	<div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">\$ <u>400</u></div>

STATE OF ARKANSAS
CAPITAL GAINS SCHEDULE
INDIVIDUAL INCOME TAX RETURN

Name <div style="text-align: center; margin-top: 10px;">070a 070b 060a</div>	Social Security Number <div style="text-align: center; margin-top: 10px;">003</div>
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STATE TAX DEPRECIATION PROVISION UNAFFECTED BY NEW FEDERAL LAW

Arkansas has not adopted the depreciation provisions contained in the Job Creation Workers Act of 2002, the Jobs and Growth Tax Relief Reconciliation Act of 2003, the Working Families Relief and American Jobs Creation Acts of 2004 or the Energy Tax Incentive Act of 2005.

While the new depreciation provisions may be used for federal returns, Arkansas operates under a different tax code. On Arkansas income tax returns, taxpayers must file following the rules in sections 167, 168, 179, and 179A under the Internal Revenue Code of 1986, enacted January 1, 1999.

Arkansas does not recognize the bonus depreciation or the increased Section 179 expense provisions, therefore there may be differences in the Arkansas and the federal basis of assets that you dispose of during the year. These and any other differences should be reconciled using the adjustment lines in the worksheet below.

You can find more information about Arkansas tax code, or file your income tax electronically, by visiting the Department of Finance and Administration web site at www.arkansas.gov/dfa

Complete this worksheet if you have a **CAPITAL GAIN OR LOSS** reported on Federal Schedule D, or if Sch. D is not required, a gain reported on Federal Form 1040, Line 13.

Adjust your gains and losses for any differences in the federal and Arkansas amounts using Lines 2, 5 and 10.

Attach this schedule to your return.

	(A) Per Federal Sch D		(B) You		(C) Your Spouse	
1. Enter Federal Long-Term Capital Gain or Loss reported on Line 15, Federal Schedule D or Form 1040, Line 13. 1	150	00	155	00	160	00
2. Enter adjustment, if any, for differences in federal and state amounts. 2			165	00	170	00
3. Arkansas Long-Term Capital Gain or Loss, add (or subtract) Line 1 and Line 2. 3			175	00	180	00
4. Enter Federal Net Short-Term Capital Loss, if any, reported on Line 7, Federal Schedule D. 4	185	00	190	00	195	00
5. Enter adjustment, if any, for differences in federal and state amounts. 5			200	00	205	00
6. Arkansas Net Short-Term Capital Loss, add (or subtract) Line 4 and Line 5. 6			210	00	215	00
7. Arkansas Net Capital Gain or Loss (If gain, subtract Line 6 from 3. If loss add Lines 6 and 3) .. 7			220	00	225	00
8. Arkansas Taxable Amount, if a Gain multiply Line 7 by 70 percent (.70), otherwise enter Loss. 8			230	00	235	00
9. Enter Federal Short-Term Capital Gain, if any, reported on Line 7, Federal Schedule D. 9	240	00	245	00	250	00
10. Enter adjustment, if any, for differences in federal and state amounts. 10			255	00	260	00
11. Arkansas Short-Term Capital Gain, add (or subtract) Line 9 and Line 10. 11			265	00	270	00
12. Total taxable Arkansas Capital Gain or Loss, add Lines 8 and 11, enter here and on Line 16, AR1000/AR1000NR. 12			275	00	280	00

AR1000MS

2005

STATE OF ARKANSAS
Miscellaneous Statement

[illegible]

STATE OF ARKANSAS
SCHEDULE OF OTHER ADJUSTMENTS
INDIVIDUAL INCOME TAX RETURN
ATTACH AS THE SECOND PAGE OF YOUR RETURN

Name • 070a 070b 060a	Social Security Number • 003
--------------------------	---------------------------------

INSTRUCTIONS

AR1000 Full Year Resident Filers - Complete column (A) only, if using filing status 1 (single), filing status 2 (married filing joint), filing status 3 (head of household), filing status 5 (married filing separately on different returns) or filing status 6 (qualifying widow or widower). Complete columns (A) and (B) only, if using filing status 4 (married filing separately on the same return).

AR1000NR Nonresident or Part Year Resident Filers - Complete column (A) and (C) only, if using filing status 1 (single), filing status 2 (married filing joint), filing status 3 (head of household), filing status 5 (married filing separately on different returns) or filing status 6 (qualifying widow or widower). Complete columns (A), (B), and (C), only if using filing status 4 (married filing separately on the same return).

Total each column, if required, and enter the total on Line 14 of this form **and** on Line 25 of page AR1/NR1 of Form AR1000/AR1000NR.

See line by line instructions on the reverse side of this form.

		(A) Your/Total Adjustments		(B) Spouse Adjustments Status 4 Only		(C) Arkansas Adjustments Only		
1.	Payments to IRA: (See Instructions)	1	• 100	00	• 105	00	• 110	00
2.	Payments to MSA: (See Instructions)	2	• 115	00	• 120	00	• 125	00
3.	Payments to HSA: (See Instructions)	3	• 130	00	• 135	00	• 140	00
4.	Deduction for interest paid on student loans: (See Instructions)	4	• 145	00	• 150	00	• 155	00
5.	Contributions to Intergenerational Trust: (See Instructions)	5	• 160	00	• 165	00	• 170	00
6.	Moving expenses: (Attach Federal Form 3903)	6	• 175	00	• 180	00	• 185	00
7.	Self-employed health insurance deduction: (See Instructions)	7	• 190	00	• 195	00	• 200	00
8.	KEOGH, Self-employed SEP and Simple Plans:	8	• 205	00	• 210	00	• 215	00
9.	Forfeited interest penalty for premature withdrawal:	9	• 220	00	• 225	00	• 230	00
10.	Alimony/Sep. Maint. paid to: Name: • 235 SSN: • 240	10	• 245	00	• 250	00	• 255	00
11.	Support for permanently disabled individual: (Attach Form AR1000DC)	11	• 260	00	• 265	00	• 270	00
12.	Organ Donor Deduction	12	• 275	00	• 280	00	• 285	00
13.	Arkansas Tax Deferred Tuition Savings Program	13	• 290	00	• 295	00	• 300	00
14.	TOTAL OTHER ADJUSTMENTS: Enter here and on page AR1/NR1, Line 25	14	• 305	00	• 310	00	• 315	00

STATE OF ARKANSAS
ORGAN DONOR DEDUCTION
 Individual Income Tax Return

Taxpayer's Name: <div style="text-align: center; color: blue;">070a 070b 060a</div>	Taxpayer's Social Security Number: <div style="text-align: center; color: blue;">003</div>
Donor's Name: (If different than taxpayer's) <div style="text-align: center; color: blue;">100</div>	Donor's Relationship to Taxpayer: <div style="text-align: center; color: blue;">105</div>

Act 668 of 2005 established a deduction of up to \$10,000 for unreimbursed expenses incurred by the taxpayer or one of his dependents related to the donation of an organ (part of a liver, pancreas, kidney, intestine, lung, or bone marrow) to another human being. The deduction must be claimed for the taxable year in which the transplantation of the organ occurs. Allowable expenses include travel, lodging, medical expenses and lost wages that are related to the organ donation. An individual may claim the deduction only once in his or her lifetime. This deduction does not apply to organs harvested from a deceased donor.

1. Enter total medical expenses incurred in 2005 related to the donation of an organ (part of a liver, pancreas, kidney, intestine, lung, or bone marrow) to another human being:	110	00
2. Enter total travel expense incurred:	115	00
3. Enter total lodging expense incurred:	120	00
4. Enter total lost wages incurred:	125	00
5. Total expenses: (Add lines 1 through 4.)	130	00
6. Maximum allowable deduction:	\$10,000	00
7. Deduction allowed: (Enter the lesser of Lines 5 or 6 here and on Line 12, AR1000ADJ.)	135	00
PLEASE SIGN: Under penalties of perjury, I declare that the above information is true, correct and complete.		
_____ Taxpayer	_____ Date	